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IX
110

FINANCIAL DEPARTMENT.

PROVINCIAL SERVICES AND LOCAL FUNDS

BUDGET.

1878-79.

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PART I.

Abstract of Receipts, Charges, and Balances on account of Provincial Services and Local Funds for 1876-77.

Heads	Opening balance, 1st April 1876	Receipts, 1876-77.	Total	Heads.	Charges, 1876-77.	Closing balance, 31st March 1877.	Total.
	Rs	Rs.	Rs.		Rs	Rs.	Rs.
Provincial Services	6,00,404	1,36,24,780	1,42,25,184	Provincial Services	1,39,36,738	2,88,446	1,42,25,184
Debt Heads	99,223	2,82,229	1,83,006	Debt Heads	1,83,007	1	1,83,006
Provincial Reserve	.....	13,12,311	13,12,311	Provincial Reserve	7,50,181	5,62,130	13,12,311
Local Funds	17,70,530	40,12,659	57,83,189	Local Funds	34,81,104	23,02,085	57,83,189
Trust Funds	53,253	1,56,858	2,10,111	Trust Funds	1,48,481	61,630	2,10,111
Municipal Funds	40,670	1,09,624	1,50,294	Municipal Funds	1,50,294	.....*	1,50,294
Total ...	23,65,634	1,94,98,461	2,18,64,095	Total ...	1,86,49,805	32,14,290	2,18,64,095

* The balance at credit of these funds has been transferred to the Imperial accounts.

PROVINCIAL

Comparative Statement of the Receipts and

1876-77. Increase.	1876-77. Decrease.	Receipts.	Budget Estimate, 1876-77.	Total Receipts. 1876-77.	Total Receipts. 1875-76.
Rs.	Rs.		Rs.	Rs.	Rs.
		Balance on 1st April 1876 ...	.....	23,65,636	31,29,276
50,057	.....	Allotment from Imperial Revenues ...	1,10,75,000	1,11,11,574	1,10,61,517
		III.—Department Receipts—			
.....	68,459	Jails	9,06,200	7,22,837	7,91,296
50,586	.....	Registration	7,10,000	6,31,053	5,80,467
27,446	.....	Police	67,600	65,802	38,356
.....	20,058	Education	4,97,500	4,75,229	4,95,287
18,590	.....	Medical	1,68,240	1,49,502	1,30,912
6,280	.....	Printing	57,100	64,131	57,851
.....	.....	Marine	300	300	300
.....	99,78,000	IV.—Miscellaneous...	1,28,960	1,04,319	1,00,82,319
1,63,683	.....	V.—Public Works	1,19,000	3,00,033	1,36,350
2,66,585	1,00,66,517	Total ...	26,54,900	25,13,206	1,23,13,138
.....	45,14,464	Local Funds	38,81,514	40,12,659	85,27,123
63,531	.....	Provincial Reserve Fund	16,29,503	13,12,311	12,48,780
.....	43,745	Trust Funds	94,082	1,56,857	2,00,602
.....	4,76,564	Municipal Funds	6,03,110	1,09,624	5,86,188
63,531	50,34,773	Total ...	62,08,209	55,91,451	1,05,62,693
3,80,173	1,51,01,290	Grand Total ..	1,99,38,109	1,92,16,231	3,39,37,348
		Advances Recoverable	.....	2,11,077	3,30,397
		Cash Recoveries	.....	27,323	13,784
		Suspense Account	.....	41,037	7,155
		Imperial Receipts	.....	.....	11,689
		Permanent Advances	.....	2,792	4,507
		Total ...	.	2,82,229	3,67,532
		Grand Total ...	.....	2,18,64,096	3,74,34,156

SERVICES.

Disbursements for the twelve months of 1876-77 *and* 1875-76.

Disbursements.	Budget Estimate, 1876-77.	Total Payments.		1876-77.	
		1876-77.	1875-76.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds	23,000	41,846	67,031	.....	25,185
2. Local Rates and Taxes ...	.....	.....	.....	.....	.....
3. Jails	16,97,573	16,42,211	17,83,414	.....	1,41,203
4. Registration	5,30,924	4,80,581	4,31,286	49,295	
5. Police	41,59,436	39,96,815	41,64,767	.....	1,67,952
6. Education	24,67,236	24,47,958	26,32,444	.....	1,84,486
7. Medical	12,89,356	13,62,918	14,86,053	.....	1,23,135
8. Printing	3,56,542	2,95,243	2,97,586	.....	2,343
9. Marine	796	1,083	897	186	
10. Minor Establishments	3,88,517	3,90,133	3,97,279	.	7,146
11. Rents, Rates, and Taxes .	1,84,900	1,95,739	1,87,398	8,341	
12. Miscellaneous	1,28,100	3,41,514	6,51,395		3,09,881
13. Contributions	.....	1,81,449	97,36,646		95,55,197
14. Public Works	26,33,575	25,59,247	34,77,467	.....	9,18,220
Total ..	1,38,59,955	1,39,36,737	2,53,13,663	57,822	1,14,34,748
Local Funds	37,94,181	34,81,104	64,85,147	.....	30,04,043
Provincial Reserve Fund ...	14,02,448	7,50,181	20,77,244	.....	13,27,063
Trust Funds	81,911	1,48,481	1,98,447	.....	49,966
Municipal Funds...	6,40,070	1,50,294	7,05,081	.....	5,54,787
Total ...	59,18,610	45,30,060	94,65,919	.....	49,35,859
Grand Total ...	1,97,78,565	1,84,66,797	3,47,79,582	57,822	1,63,70,607
Advances Recoverable	.....	1,14,309	2,53,656	.....	.....
Cash Recoveries	.....	27,323	13,784	.....	.....
Suspense Account	.....	39,405	4,480	.....	.....
Imperial Receipts	.....	.....	11,689	.....	.....
Permanent Advances	.....	1,970	5,329	.....	.....
Total ..	.....	1,83,007	2,88,938	.....	.....
	.....	1,86,49,804	3,50,68,520	.....	.....
Closing balance	.....	32,14,292	23,65,636	.....	.....
Grand Total ...	.....	2,18,64,096	3,74,34,156	.....	.....

Explanation of differences in Receipts and Charges of the Provincial Services and Local Funds for the twelve months of 1876-77, *as compared with the corresponding period of* 1875-76.

RECEIPTS.

Service Heads.	Increase.	Decrease.	Remarks
	Rs.	Rs.	
Allotment	50,057	..	Due to the following additions and deductions—
			Rs. Allotment, 1876-77 ... ... 1,10,75,000 ADD— Rs. Amount required for Ungool and Bankee ... ... 3,271 Snake-poison Commission ... 6,000 Unspent balance of census grant ... ... 49,482 58,753 1,11,33,753 DEDUCT— Public Works expenditure on Light-houses .. . 1,769 Town Improvement Fund, Assam ... ... 17,711 Cost of Lunatics transferred . 2,700 22,180 1,11,11,573
Jails ..		68,459	Discontinuance of the practice of adjusting the value of work done in the Alipore Jail Press, and the hire of convicts on irrigation works. There is an increase of nearly half a lakh of rupees under jail manufactures.
Registration ..	50,586		Due to copying fees transferred to this head from Local Funds. There is also a slight increase under Registration Fees.
Police .	27,146	.	Larger receipts under Police contributions, Miscellaneous, Police superannuation recoveries, and Pension contribution from private individuals.
Education .	.....	20,058	Decrease under College Fees and Fines, Income from endowments, subscriptions, and sale of books, against increases under School Fees and Fines and Miscellaneous.
Medical	18,590	..	Increase under Hospital receipts, Medical stores, and Miscellaneous, against a decrease under Medical schools and colleges.
Printing .	6,280		Larger receipts from sale of Customs publications and miscellaneous items.
Miscellaneous		99,78,000	Decrease due to the following sums being credited to this head in 1875-76 on account of famine and other accounts—
			Rs. Grant from India for famine .. 88,68,292 Contribution for Zoological Gardens 2,00,000 Balance at credit of Provincial Reserve Fund at the close of 1875-76 transferred to credit of Government of India, No. 2065, dated 8th April 1876 ... 9,34,120 Total ... 1,00,02,412 Eliminating these figures, the result would be an increase of Rs. 24,000 due to receipt of the cash balance of the Famine Relief Fund.
Public Works	1,63,683	.	Larger receipts under the head of "Receipts from Public Works officers."
Local Funds ...		45,14,464	Due to grants-in-aid from Government of India on account of famine in 1875-76.
Provincial Reserve Fund	63,531		Larger receipts under Pound Fund, Pleadership Examination Fund, Steam Boiler Fund (transferred to this head from Trust Funds), Calcutta Canals and Nuddea Rivers, &c.
Trust Funds	...	. 43,745	Due chiefly to smaller receipts of the Hooghly Emambarrah Fund and the transfer of Steam Boiler Fund to Provincial Reserve Fund.
Municipal Funds		4,76,564	Transferred to Imperial at the close of 1875-76.

Explanation of differences in Receipts and Charges of the Provincial Services and Local Funds, &c.—(concluded).

EXPENDITURE.

Service Heads.	Increase.	Decrease.	Remarks.
	Rs.	Rs.	
Refunds	.....	25,185	A net result. Increase under Registration refunds consequent on transfer of Copying Fee Fund, against decrease under Miscellaneous, there having been corrections in 1875-76 of an erroneous credit of Rs. 15,300, and of a short transfer in 1874-75 of Rs. 17,700, on account of allotment for Assam Town Improvement Fund.
Jails	.....	1,41,203	Decrease under District Jails and Jail manufactures under the latter, owing to the transfer of Alipore Jail Press charges to "8, Printing."
Registration	49,295	.....	Due chiefly to the transfer to this head of charges connected with the Revenue record-room arrangement from "Miscellaneous."
Police	.....	1,67,952	No payment to the Calcutta Justices this year, the full amount of Government contribution having been drawn between January and March 1876, and taken in the accounts of 1875-76, and there are savings under Superintendence and District Executive Force. Against these reductions there is a full payment of contribution to the Suburban Municipality, the charge in the previous year having been short, owing to an overpayment in 1874 and larger expenditure for special police.
Education	.....	1,84,486	Decreases under Direction, Colleges, Schools (Middle and Low), Normal schools, Grant-in-aid, and Miscellaneous, against increases under Inspection, High and Technical schools, and Scholarships.
Medical	.....	1,23,135	Primarily due to smaller expenditure for Epidemic Fever Hospitals. There is also a reduction under Medical Colleges and Schools, partly from smaller charge for medical stores and partly for contingencies. Vaccination, Lunatic Asylums, and Grants for Medical Purposes show an increase.
Printing	.....	2,343	No adjustment for work done at the Alipore Jail Press against charges of the Press Establishment shown under "Jails" last year, and increase under Secretariat Press, Customs publications, and printing at private Presses.
Minor Establishments...	.....	7,146	Decreases under Model Farms, Sub-divisional Establishments, Botanical Gardens, and Cemeteries, against increases under Zoological Gardens, Interprovincial traffic, and Establishment for Collection of Vital Statistics.
Rents, Rates, &c. ...	8,341	. .	Increased payments for rents under Law and Justice and for Rates and Taxes to Municipalities.
Miscellaneous ...	.....	3,09,881	Decrease due to charges connected with the visit of His Royal Highness the Prince of Wales being debited to this head in 1875-76, against increases under Donations for Charitable Purposes and to Gardens and Museums.
Contributions ...	.....	95,55,197	Contributions for famine relief debited to this head in 1875-76.
Public Works ...	.....	9,18,220	Charges incurred for Famine Relief were charged to this head in 1875-76.
Local Funds ...	.....	30,04,043	Swelled in 1875-76 by charges connected with Famine Relief.
Provincial Reserve Fund	.....	13,26,464	The balance at the credit of this fund at the close of 1875-76 was transferred to the credit of the Government of India as a partial set-off against grants made by India on account of famine.
Trust Funds	.....	49,966	Decreases under Hooghly Emambarrah, Prince Golam Mahomed's Trust, and Midnapore Cyclone Relief.
Municipal Funds ...	.....	5,54,787	The charges connected with these funds have been transferred to the Imperial accounts.

No. 1846C.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

CALCUTTA,
The 10th November 1877.

D. BARBOUR,
Offg. Accountant-General, Bengal.

T. B. C.—Reg. No. 15674—14-12-77.

6

No. 2698C., dated Calcutta, the 8th March 1878.

Memo. by D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with the request that this statement may be substituted for that forwarded with this office No. 1846C., dated 10th November last.

Abstract of Receipts and Charges and Balances on account of Provincial Services and Local Funds for 1876-77.

HEADS.	Opening balance, 1st April 1876.	Receipts, 1876-77.	Total.	HEADS.	Charges, 1876-77.	Closing balance, 31st March 1877.	Total.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Provincial Services	6,00,402	1,36,24,510	1,42,24,912	Provincial Services .	1,39,36,449	2,88,463	1,42,24,912
Debt Heads	99,222	2,00,726	1,91,504	Debt Heads	1,91,504	.....*	1,91,504
Provincial Reserve	.....	13,12,311	13,12,311	Provincial Reserve . ..	7,50,180	5,62,131	13,12,311
Local Funds	17,70,531	40,12,660	57,83,191	Local Funds	34,80,105	23,03,086	57,83,191
Trust Funds	53,255	1,56,856	2,10,111	Trust Funds	1,48,480	61,631	2,10,111
Municipal Funds	40,670	1,09,624	1,50,294	Municipal Funds	1,50,294	.....*	1,50,294
Total ...	23,65,636	1,95,06,687	2,18,72,323	Total ...	1,86,57,012	32,15,311	2,18,72,323

* Transferred to the Imperial accounts.

C. E. G.—Reg. No. 18160—13-3-78.

8

No. 4192, dated Calcutta, the 14th December 1877.

From—A. MACKENZIE, Esq., Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Government of India, Financial Department.

I AM directed to acknowledge receipt of Financial Resolution No. 2506, dated the 8th instant, asking for an immediate report on the working of the orders of March last, extending the Financial powers and responsibilities of local Governments. The Government of India admit that it is not possible for any local Government as yet to express a mature or final judgment on the effects and tendencies of such important changes. All that is asked for is a general opinion on the working of the scheme, based upon the experience already gained, and an estimate of the probability or otherwise of the local Government being able to fulfil its engagements in the current year. Special information is also requested with reference to recent measures of provincial taxation and any other similar measures now in contemplation.

2. Dealing first with the question of Provincial Services, I am to say that the Lieutenant-Governor has only at present before him accounts showing the actual expenditure of 1876-77, and the Accountant-General's consolidated abstract of receipts and disbursements for the first six months of the current year. In the regular estimate for 1876-77 it was assumed that the closing balances of that year would probably stand thus—

	Rs.
Under Provincial Services	47,692
Ditto Reserve	1,03,027
Total ...	1,50,719

Owing partly to the fact that the outlay was less and the receipts greater than had been anticipated, and partly to faulty preparation of the regular estimate itself, the actual closing balance has turned out to be better than the estimated by seven lakhs of rupees, and stands thus—

	Rs.
Under Provincial Services	2,88,446
Ditto Reserve	5,62,130
Total ...	8,50,576

3. The following statement shows the receipts of the first six months of the current year under all the main heads of *Service*, as compared with the receipts during the corresponding period of last year:—

Provincial Services.	Six months' Receipts. 1877-78.	1876-77.
	Rs.	Rs.
Land Revenue	50,876	34,505
Excise	36,06,910	31,91,669
Customs	32,542	26,998
Salt	1,15,355	1,19,797
Stamps	62,14,967	51,11,681
Law and Justice	3,74,259	4,03,231
Jails	3,15,779	2,69,305
Registration	3,53,284	3,04,854
Police	38,905	29,283
Marine	6,31,576	4,44,049
Education	2,78,715	2,43,532
Medical	76,313	53,117
Printing	30,592	31,650
Miscellaneous	1,34,241	1,76,069
Public Works	40,025	19,117
Cash recoveries	9,963	6,633
Total Provincial Service Receipts ...	1,23,04,300	1,04,65,490

This shows an improvement in Receipts of Rs. 18,38,810. (In the above Statement the Imperial allotment is for obvious reasons not treated as a receipt for purposes of comparison.)

4. The *Excise* revenue has shown remarkable improvement, attributable no doubt to the general prosperity of the country, and to increased attention paid

to this branch of the revenue on the part of district officers. If the receipts in the last six months of the year bear the same ratio to the receipts of the first half as has been usual in former years, the revenue under this head may very probably be close upon 70 lakhs of rupees. Steps are being taken to secure this, and even a higher revenue, by the reorganization of the excise arrangements throughout the country, by more energetic efforts to suppress illicit distillation, by reforms in the matter of ganja, by raising the prices of excise opium, and by more careful local inspection by selected officers, and more vigorous administration in every branch of the department.

5. The *Stamp* revenue has also so far shown an abnormal development, attributable in the early months of the year to the operations under the Land Registration Act. But as nearly 4 lakhs out of the gross improvement of 11 lakhs shown in the table were realized in the month of September, and that mainly under Court Fee stamps, there is good ground for supposing that the revenue of the first half of the year has been unduly swelled by a rush of suits filed in anticipation of the expiry of the old Civil Procedure Code on the 30th September. The gross stamp revenue of the year cannot be expected to be 22 lakhs better than that of 1876-77. It will be satisfactory if, in the remaining months of the year, it even maintains the same figure as in the corresponding months of last year. Certain changes have, however, been introduced by the new Civil Procedure Code, which are likely to cause serious loss to the revenue until the new Stamp Bill becomes law, *e.g.*, the exemption from stamp of certificates of sale hitherto stamped as conveyances.

6. Under the head of 'Miscellaneous,' the receipts of the first six months are no criterion of the year's income, inasmuch as the large balances of unclaimed deposits are not credited to Government in the accounts until the close of the year. There is no reason to believe that the receipts under this head will eventually fall short of the estimate (Rs. 8,91,600), though only Rs. 1,34,241 were credited in the first six months.

7. The remaining heads do not call for special remark. Jail manufactures are doing well; registration receipts show a considerable improvement; and the great development of the rice trade during the past year has sent up pilotage receipts. There are of course in all these departments corresponding increases of charge; but the balance on the whole is largely in favour of Government.

8. Turning now to the Expenditure side of the account, I am to say that it is impossible to give a complete return of expenditure during the six months owing to the necessary delay in the adjustment of public works charges. The Accountant-General's figures are, however, shown for all the main heads in the following table:—

Provincial Services.	Six months' Disbursements.	
	1877-78.	1876-77.
	Rs.	Rs.
Refunds	3,16,520	2,92,444
Land Revenue	12,25,869	12,26,045
Excise	1,55,677	1,73,535
Customs	3,55,302	3,55,908
Salt	19,167	23,459
Stamps	1,34,648	1,26,863
Administration	6,39,727	6,84,586
Minor Departments	1,28,483	1,28,550
Law and Justice	30,87,324	33,27,967
Jails	7,85,968	7,97,689
Registration	2,43,891	2,36 142
Police	20,38,863	19,42,170
Marine	4,87,753	4,26,346
Education	11,95,423	12,38,120
Ecclesiastical	4,037	3,888
Medical	5,89,662	6,80,654
Stationery and Printing	1,70,940	1,41,776
Office Rent, Rates, and Taxes ...	83,903	75,897
Miscellaneous	93,014	1,07,234
Public Works (Ordinary)	7,66,487	4,80,219
Cash Recoveries	9,963	6,633
Total ...	1,25,32,624	1,24,76,125

9. It will be seen that in the majority of headings the expenditure, so far from showing any tendency to grow, is actually somewhat less than in the corresponding period of last year; and although the public works expenditure is relatively more, this is in fact merely an accident of account. The outlay on public works will almost certainly be well within budget limits. In the uncertainty felt as to the effect of the revised financial arrangements the Lieutenant-Governor has enforced a very general and strict economy.

10. The receipts under Provincial Reserve also show satisfactory progress. Excluding the income from Provincial Public Works Cess, they stand at a total of Rs. 6,80,277, against Rs. 5,83,983 in the corresponding six months of last year; while the expenditure was only Rs. 2,75,337, against Rs. 4,17.728.

11. In the arrangements made by your letter of the 29th March last for the transfer of additional services to this Government, the receipts and the disbursements were generally calculated on the basis of the regular estimates of 1876-77. The chief exceptions to this procedure were that in Excise 64 lakhs of rupees were taken as the receipts against 63 lakhs estimated for 1876 77, the nornal rate of increase being assumed to be one lakh annually; while in "*Stamps*" and "*Law and Justice*" the normal rate of increase was assumed to be 2¾ lakhs per annum, and the revenue for 1877-78 was taken at 105¾ lakhs. From the consolidated assignment thus ascertained a lump deduction of Rs. 5,90,000 was made. Thus, apart from minor items of profit or loss, the Local Government has to find in 1877-78 a sum of Rs. 9,65,000 over and above the receipts of 1876-77.

12. On the whole, the Lieutenant-Governor believes that, if there be no unforeseen and serious falling off in the remaining months of the year, he will have no difficulty in meeting the liabilities of this Government in the matter of *Provincial Services*. The opening balance has proved to be so much better than was expected, and the growth of the Stamp and Excise revenue has been so much larger than was hoped, while the expenditure has been kept so fairly within budget limits, that Mr. Eden has no doubt about this Government being able to discharge its *ordinary* obligations in the current year.

13. In addition to these, however, this Government was made responsible for meeting the charges on account of Extraordinary Public Works (Railways and Irrigation Canals). The charges so transferred were estimated to amount to about 27½ lakhs of rupees. To meet this demand the Provincial Public Work Cess was imposed under Act II (B.C.) of 1877. This Act did not come into force until the 13th June last, and the Government of India, recognizing the fact that only three quarters' tax at most could be collected under it during the current financial year, reduced the contribution payable by the Government of Bengal for Irrigation Works and State Railways to 20 lakhs of rupees. The first instalment of the cess fell due on the 28th September, and it appears from the Accountant-General's returns that only Rs. 4,06,560 were paid into the treasuries during the quarter ending on that day. This normal demand for the quarter is about 7½ lakhs, so that the collections are far below the proper standard. There were, no doubt, difficulties in getting all the notices required by the Act, on its first introduction, duly served; and as failure to pay these cesses is not attended with the same penalties as attach to default under the Revenue Sale Law, their realization is always likely to be in arrear of quarter day. The Board have been directed to urge upon district officers the importance of prompt collection, and if it is found eventually that the financial position is at all endangered by these difficulties in collection, the law must be amended so as to make the payment of the cesses with the land revenue absolutely compulsory. In the meanwhile the Lieutenant-Governor cannot guarantee that he will be able to provide 20 lakhs of rupees for the purpose of meeting the interest charges for State Railways and Canals out of the proceeds of the cess in the current year. But he may be able to discharge his obligations otherwise, if the improvement in the ordinary *Service* receipts continues to the end of the year. It is, however, very important that this Government should have a reasonably large working balance in hand. It is impossible to carry on the Government with efficiency and a due regard to improvement in administration if there is not a reasonably large surplus available after satisfying the demands of the

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Imperial Government. The Lieutenant-Governor has before him many necessary and useful projects which ought to be undertaken, and would be undertaken, were funds available; but for the present he is compelled to proceed with great caution in the matter of expenditure, and has not been able to make that use of his improved revenue that he would have liked.

14. In paragraph 4 of Mr. Reynolds' letter No. 875, dated 24th March, the sanction of the Government of India was asked to the introduction of a Bill for imposing a compulsory water-rate upon all lands protected or irrigated by the canals which have been constructed in Behar, Orissa, and Midnapore. Such a Bill was subsequently laid before the Bengal Legislative Council, its chief features being that it made all *irrigable* lands liable to the payment of a rate not exceeding Rs. 2 per acre, and all lands protected from flood by flood-embankments (if not irrigable) liable to a rate not exceeding 8 annas per acre. These rates were as a general principle to be payable by the cultivator, the zemindar being made responsible for collecting them and handing them over to Government. The duty of constructing and maintaining village channels was thrown upon the occupiers of land, under the supervision of the owner thereof. Remission of rates was to be allowed in cases where Government might fail to supply sufficient water or to maintain adequate embankments.

15. The Bill as published evoked much hostile criticism, and numerous petitions from landholders and others taking exception both to its principles and details were referred to the Select Committee of Council which sat upon the measure. The Committee found that they had not before them sufficient information to enable them to deal satisfactorily with these representations: and it was eventually determined to postpone further consideration of it until local enquiry should have been made both in Behar and Orissa with reference to various matters of fundamental importance. The duty of directing these enquiries was undertaken by Mr. T. E. Ravenshaw, Member of the Board of Revenue, who had charge of the Bill, assisted by Mr. G. Toynbee, Officiating Collector of Cuttack. Eventually it was proposed by these officers to abandon the attempt to impose a rate upon protected lands not being irrigable, to eliminate all questions of embankments from the Bill altogether, and to introduce the compulsory rate upon irrigable lands only when it could be shown (1) that all such lands in the villages affected had been surveyed, and that field maps and schedules of holdings existed in respect of such lands; (2) that canal water had been brought to some points within the boundary of each village whence all the irrigable lands could be commanded; (3) that a full supply of canal water would be available for some part of the year for at least one crop grown on all the lands within the village; and (4) that adequate means of drainage existed for such lands.

16. The Bill in this shape would be merely supplementary to Act VII (B.C.) of 1876, and would be brought into play gradually as the cadastral surveys extend and irrigation works are completed. The Lieutenant-Governor has just returned from visiting the Sone works. During the past season all the water which the canals could supply was freely taken at optional rates. Where the people can be relied upon to do this, it is fairer to them, and more advantageous to Government, that the optional system should continue. It remains to be seen whether they will repeat their application next year; but the result of the Lieutenant-Governor's observation is to induce him to believe that the agriculturists of Behar are really beginning to appreciate thoroughly the advantages of an assured supply of water, and under these circumstances he does not consider it expedient to press the compulsory system for the present. Orissa is not yet ready for its introduction, as the field survey there has not been completed.

17. I am to add that the Lieutenant-Governor has found that the general effect of the extension of the decentralization system in respect to the facilities which it has given to provincial administration has been even more satisfactory than he anticipated. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improveable heads of revenue, which has extended to all grades of the services. District officers understand

that the Provincial Government can sanction no new schemes and few new works unless it has a constantly improving revenue, and they have shewn an earnest desire to assist the Government by the adoption of every measure which their local experience suggests as likely to have a beneficial effect upon the revenues. At the same time the Local Government has, since the inauguration of the system of provincial finance in 1870-71, been in a position to carry out many works and many measures of improvement on its own responsiblity, which would, under the old system, have possibly been delayed for an indefinite period. All friction with the Imperial Government has been obviated, and much useless and unsatisfactory correspondence avoided.

C. E. G.—Reg. No. 15795—19-12-77.

PART II.

14

Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 2331C., dated Calcutta, the 8th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

GRANT 3.—REFUNDS AND DRAWBACKS.

Civil Budget Estimate of Expenditure for the year 1878-79.

Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
REVENUE REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous revenue	10,000		10,000		.. ..		... ..				A provision for refund of copying fees. The payments were adjusted under Registration in 1876-77, and under Copying Fee Fund in previous years.
Excise on spirits and drugs	2,000		2,000		2,000		3,893				
Stamps	1,20,000		1,20,000		1,20,000		1,23,262				
		1,32,000		1,32,000		1,22,000	1,27,155	.....	1,20,000	76,793	
MISCELLANEOUS REFUNDS.											
Law and Justice.											
Fees, fines, and forfeitures	1,12,000		1,12,000		1,12,000		1,12,489	.....			A small provision seems necessary under this head to cover occasional payments. The large amount charged in 1876-77 was chiefly caused by the connection of erroneous adjustments in previous years.
Jails	100		100		100		.....	307			
Registration	2,000		2,000		2,000		. ..	13,307			
Police	1,500		1,500		3,000		.....	508			
Education	4,000		4,000		4,000		.....	8,809			
Printing	100		100		.... .		... .	2,189			
Miscellaneous.											
Unclaimed or lapsed deposits	2,25,000		2,25,000		2,25,000		2,21,916	... .			Reduced with reference to actuals, the estimate of the present year was raised on the payments made in 1875-76, which were of an exceptional nature.
Medical	1,000		1,000		5,000		.....	689			
Miscellaneous	45,300		45,300		43,000		41,707	16,037			
Public works	....		. . . .		. .		.....	1			
		3,91,000		3,91,000		3,95,000	3,76,112	41,847	4,05,000	2,39,727	
Total Grant 3 ..		5,23,000		5,23,000		5,17,000	5,03,267	41,847	5,25,000	3,16,520	

Net increase in 1878-79—Rs. 6,000.

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C. E. G.—Reg. No. 16497—15-1-78.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 14TH JANUARY 1878.

RESOLUTION.

READ—

Endorsement No. 2331C, dated the 8th instant, from the Accountant-General, submitting the budget estimate of expenditure under Grant 3, Refunds and Drawbacks, for 1878-79.

THIS budget provides for refunds under all revenue heads recently transferred to the Government of Bengal for provincial uses, as also for refunds of other revenue receipts which were provincial before the new financial scheme came into force.

	Rs.
The grant made by the Government of India on this account amounts to ...	4,91,000
And the grant made by the Government of Bengal for 1877-78 for refunds of revenues hitherto provincial is	26,100
Total ...	5,17,100
The estimate now submitted by the Accountant-General for 1878-79 provides for an expenditure of	5,23,000
Excess ...	5,900

The revised estimates for the current year show a probable expenditure of Rs. 5,25,000. The Lieutenant-Governor therefore accepts the Accountant-General's estimate of Rs. 5,23,000 for next year. The grant for 1878-79 now sanctioned, as compared with that for the current year, is distributed as follows:—

	Sanctioned grant, 1877-78. Rs.	Sanctioned grant, 1878-79. Rs.
Miscellaneous revenue	.....	10,000
Excise on spirits and drugs	2,000	2,000
Stamps	1,20,000	1,20,000
Law and Justice—fees, fines, and forfeiture	1,12,000	1,12,000
Jails	100	100
Registration	2,000	2,000
Police	3,000	1,500
Education	4,000	4,000
Printing	.....	100
Unclaimed or lapsed deposits	2,25,000	2,25,000
Medical	5,000	1,000
Miscellaneous	43,900	45,300
Public works	.....	....
Total ...	5,17,000	5,23,000

ORDER.—Ordered that a copy of the above Resolution be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No. 152

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 14th January 1878.

C. E. G.—Reg. No. 16498—15-1-78.

16

LAND REVENUE BUDGET, 1878-79.

No. 2336C., dated Calcutta, the 9th January 1878.

Memo. by D. BARBOUR, ESQ.; Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate, from 1st April 1878 to 31st March 1879.

GRANT 1.—LAND REVENUE.

RECEIPTS	Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877 78.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78	EXPLANATORY REMARKS.
MISCELLANEOUS RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
REVENUE RECORD-ROOM RECEIPTS							
Revenue record searching fees	23,500	20,000	25,000	23,700	75,000	45,813	A greater number of documents expected to be copied in connection with the Land Registration Act.
Sale of Forms A and B .	1 500	1,000		1,075			
Revenue record copying fees	56,000	50,000	42,000	41,324			
Fees under Act VII of 1876 ...	15,000	15,000	... .	.....	10,000	4,592	Transferred to Provincial Government under letter from Government of India, Financial Department, No. 2414, dated 11th August 1877. The receipts next year are expected to be realised on cases that may be pending on 31st March next.
Total Miscellaneous Receipts ..	96,000	86 000	67,000	66,099	85,000	50,424	

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LAND REVENUE BUDGET, 1878-79.

No. 2319C., dated Calcutta, the 5th January 1878.
Memo. by D. BARBOUR, Esq., Offg. Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 4.—LAND REVENUE.

	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Increase.	Decrease	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 8 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Collectors and Deputy Commissioners', &c., establishments.	22,20,000		22,20,000		22,73,518		.....	53,518	21,63,794	28,102	22,00,000	11,42,566	
Charges on account of Land Revenue collections.	2,000		2,000		2,000		.....	.....	13,185	.....	2,000	10	
Sub-divisional establishments.	1,09,670		1,09,670		322 1,08,260		1,088	.....	.....	1,02,212	1,00,000	48,843	
Revenue record room charges	61,000		55,000		57,000		4,000	.....	.....	50,507	50,500	31,399	
Rents, rates, and taxes ...	2,300		2,300		2,350		.....	50	.....	.....	3,500	1,596	
Petty construction and repairs.	2,030		2,030		2,550		.....	520*	.....		5,000	3,538	
Total Grant 4 ...		23,07,000		23,91,000		24,46,000	5,088	54,088	21,76,889	1,75,621	23,61,000	12,27,952	
									23,52,510				

* Adjusted under Land Revenue without details of departments.
Net decrease in 1878-79—Rs. 49,000.

DETAIL.			Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 8 months, 1877-78.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS													
NUMBERS.													
1877-78.	1878-79.	*Salaries.*											
		Collectors and Magistrates—											
15	15	1st grade, at Rs. 3,250 each per mensem.	4,05,000		4,05,000		4,05,000						
15	15	2nd grade, at Rs. 1,800 each per mensem.	3,24,000		3,24,000		3,24,000						
6	6	3rd grade, at Rs 1,500 each per mensem.	1,08,000		1,08,000		1,08,000						
		Joint-Magistrates and Deputy Collectors—											
22	22	1st grade, at Rs. 900 each per mensem.	2,37,600		2,37,600		2,37,600		13,11,924				
10	10	2nd grade, at Rs. 700 each per mensem.	84,000		84,000		84,000						Estimated with reference to the scale in the *Bengal Civil List*, except for 2nd class Assistant Magistrates and Collectors, regarding which information was obtained from the Bengal Secretariat.
		Assistant Magistrates and Collectors—											
99	87	1st class, at Rs. 450 to Rs. 500 each per mensem.	5,16,600		5,10,000		5,85,000						
14	10	2nd class, at Rs. 400 per mensem.	48,000		48,000		67,200						
198	198	Deputy Collectors and Magistrates (Uncovenanted), salaries varying from Rs. 200 to Rs. 800 each per mensem.	9,26,200		9,26,200		9,27,600		8,97,696				
10	10	Deputy Commissioners, salaries varying from Rs. 600 to Rs. 1,500 each per mensem.	1,74,000		1,74,000		1,74,000		2,22,550				
9	9	Assistant Commissioners, salaries varying from Rs. 400 to Rs. 600 each per mensem.	72,000		72,000		72,000						
		Carried over ..		28,95,400		28,95,400		29,85,000	24,32,170				

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GRANT 4.—LAND REVENUE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Budget estimate, 1878-79. Rs.	Budget estimate, 1878-79. Rs.	Sanctioned grants, 1878-79. Rs.	Sanctioned grants, 1878-79. Rs.	Budget estimate, 1877-78. Rs.	Budget estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.	Actuals for 8 months, 1877-78 Rs.	Explanatory Remarks.
		Brought forward ...	28,95,400		28,95,400		29,85,000		24,32,170				
		COLLECTORS AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS.—(*Continued.*)											
		Salaries.—(Continued.)											
		Extra Assistant Commissioners, salaries varying from Rs. 200 to Rs. 500 each per mensem.											
2	2	Sub-Assistant ditto ...	1,800		1,800		1,800		800				
3	2	Supernumerary Deputy Collectors.	4,800		4,800		6,600		.....				One officer dead.
			29,02,000		29,02,000		29,93,400		24,32,970				
		Deduct—Probable savings.	3,29,696		3,29,696		2,68,400						
			25,72,304		25,72,304		27,25,000						
		Less deduction on account of the Civil Service Annuity.	72,304		72,304		75,000						
			25,00,000		25,00,000		26,50,000						
		Deduct—Moiety of salaries provided under Grant 16, "Criminal Courts," page 362.	12,50,000	12,50,000	12,50,000	12,50,000	13,25,000	13,25,000	12,16,485	12,16,485			
2868	2893	Chief Office establishment. Tehsildars (or Mamlatdars) and establishment.	6,55,583		6,55,583		6,27,617		5,89,533				Biennial increments and additional establishments in Durbhunga and under Deputy Collectors.
		Temporary establishment.	6,557	6,62,140	6,557	6,62,140	5,827	6,33,444	23,840	6,13,373			Larger expenditure required by the Railway Deputy Collector in connection with the correct record of railway lands.
		Contingencies.											
		Charges for remittance of treasure within the districts.	8,359		8,359		9,718		8,397				
		Law charges	39,864		39,864		39,885		32,799				
		Country stationery	17,549		17,549		17,725		16,095				
		Compensation for lands taken for public purposes.	2,128		2,128		1,914		1,322				For sub-divisional sites in Moorshedabad, Dinagepore, and Noakholly.
		Office expenses	41,563		41,563		46,911		35,353				
		Miscellaneous	45,767		45,767		43,817		42,267				Larger provision required for the purchase of tents and for temporary measuring ameens.
		Value of stores supplied	.....		.....		.....		3				
		Office and ground rent	8,725		8,725		10,608		.....	12,650			House allowance discontinued to sub-divisional officers at Sarun and Tipperah.
		Petty construction and repairs ...	12,155		12,155		19,910		.....	10,452			Smaller amounts asked for by local officers.
		One-third weight in stores	.....	1,76,110	.....	1,76,110	.....	1,85,488	12	.....			
									1,36,068	23,102			
		Travelling Expenses.											
		Travelling and tentage allowances of officers.	46,650		46,650		48,146		48,725				
		Travelling and tentage allowances of establishment.	25,155		25,155		25,048		22,568				
				71,805		71,805		73,194	71,293				
		Postage Charges.											
		Purchase of service postage stamps.		27,500		27,500		26,535	26,100				Slight increases asked for by a few officers.
		Charges for the service of Revenue Processes.											
75	73	Naziras	34,252		34,252		32,766		30,674				Revision of process serving establishment under Resolution of Government of Bengal, Revenue Department, No. 1412, dated 17th May 1877. The difference under the head of "Peons" is due to reductions in some districts against addition of moiety of pay of 39 peons under Deputy Commissioner, Doomka, formerly shown in full under Civil and Sessions Courts, but now transferred to this head and Criminal Courts, that officer having no separate civil establishments.
711	712	Peons	52,926		52,926		53,876		51,421				
		Extra peons	18,118		18,118		14,203		17,243				
		Travelling charges	1,224		1,224		1,210		911				
		Contingencies	409	1,06,929	409	1,06,929	373	1,02,428	136	1,00,385			
		Total ...		22,94,484		22,94,484		23,46,089	21,63,704				
		Deduct—Probable savings ...		74,484		74,484		72,571					
		Total Collectors', &c., Establishments		22,20,000		22,20,000		22,73,518	21,63,704	23,102	22,00,000	11,42,566	

The division of the salaries of the above officers has been reckoned on the estimate of the proportion of time given severally to land revenue and criminal duties.

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GRANT 4 —LAND REVENUE.—(*Concluded.*)

DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 8 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS											
Commission on Land Revenue Collections.	2,000		2,000		2,000				2,000	10	
Total Charges on account of Land Revenue Collections.		2,000		2,000		2,000		13,185	2,000	10	
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries.											
Sub-Deputy Magistrates and Collectors.	51,900		51,900		49,800			49,889			Estimated according to scale in the *Bengal Civil List.*
Establishment.											
Canoongoe and surveyors . .	24,300		24,300		24,750			} 46,363			
Chainmen and messengers	25,316		25,316		26,036						
		49,616		49,616		50,786		46,363			
Contingent Charges.											
Office and ground rent	450		450		322			211			An item erroneously included in office expenses in a local estimate this year.
Office expenses and miscellaneous ...	760		760		1,086			745			
Country stationery ...	33		31		67			35			
Travelling allowances ...	6,870		6,870		6,503			4,923			Canoongoes entitled to travelling allowances when specially recommended by Commissioners under orders of Government of India, Financial Department, No. 2654, dated 8th September 1876.
Service postage stamps	18		18		18			3			
Petty construction and repairs ...	28		28					43			
		8,154		8,154		7,674		5,960			
Total Sub-divisional Establishments		1,09,670		1,09,670		1,08,260		1,02,212	1,00,000	48,843	
REVENUE RECORD-ROOM CHARGES.											
Revenue record-room contingencies	15,000		15,000		15,000			14,125			Larger requirements expected by some officers which are covered by receipts from copying fees.
Extra establishment for copying work.	46,000†		40,000		42,000			36,182			
Total Revenue Record-room Charges		61,000		55,000		57,000		50,307	50,500	31,399	
RENTS, RATES, AND TAXES.											
Officerent	2,300a		2,300		2,350*						
Total Rents, &c ...									3,500	1,596	For Government estates, revenue surveys (demarcation) and land settlement charges, the balance has been transferred to Collectors and Sub-divisional Establishments.
Petty construction and repairs .	2,030b		2,030		2,550‡				5,000	3,538	

		Rs.
* Collector's establishment		10,608
Demarcation		1,550
Settlement		800
Sub-divisional establishment	342—20=322	
Total		13,280
† Collector's establishment		14,910
(a) Settlement		500
Demarcation		1,800
Total		2,300
(b) Settlement		2,030

‡ Adjusted under Land Revenue without detail of department.

W. H.—Reg. No. 16958—7-2-78.

LAND REVENUE BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH JANUARY 1878.

RESOLUTION.

READ—

Memorandum No. 2319C., dated the 5th January 1878, from the Accountant-General, submitting the budget estimate of provincial expenditure under Land Revenue for 1878-79.

Read—

Memorandum No. 2336C., dated the 9th January 1878, from the Accountant-General submitting the budget estimate of provincial receipts under Land Revenue for 1878-79.

RECEIPTS.

THE following table compares the Accountant-General's estimate of provincial income from miscellaneous sources under Land Revenue with the sanctioned estimate for 1877-78, and the actuals of 1876-77 :—

	Accountant General's estimate, 1878-79.	Sanctioned estimate, 1877-78.	Actuals, 1876-77.
REVENUE RECORD-ROOM RECEIPTS	Rs.	Rs.	Rs.
Searching fees	23,500	25,000	23,700
Sale of forms	1,500		1,075
Copying fees	56,000	42,000	41,324
	81,000	67,000	66,099
Fees under Act VII of 1876	15,000	.....	... .
Total ...	96,000	67,000	66,099

The income from "*Searching fees*" was greatly increased in 1876-77 and 1877-78, in consequence of the large number of applications received for copies and information connected with land registration cases. The number of such applications in 1878-79 will not be large, but there will probably be applications for copies of register-entries to serve as evidence of title and interest. Taking all things into consideration, the Lieutenant-Governor would reduce the Accountant-General's estimate of Revenue Record-room receipts from Rs. 81,000 to Rs. 71,000. The receipts from fees under Act VII of 1876 have been estimated at Rs. 15,000 for 1878-79, and this figure is accepted. The estimated receipts will now stand as follows :—

	Accountant-General's estimate, 1878-79.	Estimate now sanctioned, 1878-79.
	Rs.	Rs.
Searching fees	23,500	20,000
Sale of forms	1,500	1,000
Copying fees	56,000	50,000
	81,000	71,000
Fees under Act VII of 1876	15,000	15,000
Total ...	96,000	86,000

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EXPENDITURE.

2. The grant made by the Government of India on account of charges under Land Revenue transferred to the Provincial Government amounts to ... ... 22,62,000 and the grant made by the Government of Bengal in 1877-78 for provincial services now entered in this budget is 1,96,000*

	Rs
Petty construction and repairs	17,460
Rents, rates, and taxes ...	12,958
Revenue record-room charges	57,000
Moiety of sub-divisional establishments	1,08,582
	1,96,000

	Rs.
Total ...	24,58,000

The estimate now submitted by the Accountant-General provides for an expenditure of Rs. 23,97,000 for 1878-79, showing a decrease of Rs. 61,000 from the sanctioned estimate for the current year.

3. Under the head of "*Collectors', Deputy Commissioners', &c., establishments*" a provision in detail of Rs. 29,02,000 is made on account of "Salaries," from which a lump sum of Rs. 3,29,696 is deducted as probable savings. Under all the other sub-heads noted on the margin, the amount set down as probable savings is Rs. 74,484. The Lieutenant-Governor will accept the estimate as it stands.

Chief office establishment.
Temporary ditto.
Contingencies.
Travelling expenditure.
Postage charges.
Revenue process charges.

4. As the "Revenue Record-room" receipts have been reduced from Rs. 81,000 to Rs. 71,000, the charges on account of "Extra establishment for copying work" under this head are also reduced from Rs. 46,000 provided for by the Accountant-General to Rs. 40,000.

5. The Accountant-General's estimates of expenditure under the other items are passed, and the grant for 1878-79 will be as follows:—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Collectors' and Deputy Commissioners' establishments ...	22,20,000	22,20,000
Charges on account of land revenue collections ...	2,000	2,000
Sub-divisional establishments	1,09,670	1,09,670
Revenue record-room charges	61,000	55,000
Rents, rates, and taxes	2,300	2,300
Petty construction and repairs	2,030	2,030
Total ...	23,97,000	23,91,000

ORDER.—Ordered, that a copy of the Resolution, with a copy of the Budget, be forwarded to the Secretary to the Board of Revenue, to the Revenue Department of this office, and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 448-50.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

S. J. D'S.—Reg. No. 16959—6-2-78.

BENGAL PROVINCIAL BUDGET ESTIMATE OF EXPENDITURE FOR 1878-79.

No. 2465C, dated Calcutta, the 31st January 1878.
Memo. by D. BARBOUR, Esq, Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with the remark that the "Rents" of other departments have been estimated under the several major heads of service in which the expenditure of the departments in included..

GRANT 5.—FOREST.

Rents, Rates and Taxes.

EXPENDITURE	Budget estimate, 1878 79		Sanctioned grants, 1878 79		Budget estimate, 1877-78		Actuals, 1876 77		Regular estimate, 1877-78	Actuals for 6 months, 1877-78	EXPLANATORY REMARKS
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Office and ground rents	1,020		1,000		1,020		2,808		1,000	390	No change

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1878.

RESOLUTION.

READ—

Memorandum No. 24650, dated 31st January 1878, from the Accountant-General, submitting the Provincial Budget Estimate of Expenditure under Grant 5—Forests, for the year 1878-79.

THE Accountant-General provides for an expenditure of Rs. 1,020 on account of "Office and ground rents" for the Forest Department. This item was formerly a sub-head of the Provincial Budget—RENTS, RATES AND TAXES, but, under the recent classification prescribed by the Comptroller-General, it is entered under the separate head Provincial—FOREST.

2. The Accountant-General's estimate for 1878-79, which is equal to the sanctioned grant for 1877-78, is accepted.

ORDER—Ordered that a copy of this Resolution and of the Budget Estimate be forwarded to the Accountant-General and to the Conservator of Forests for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 411-12.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd February 1878.

C. E G—Reg No. 17095—5-2-78.

No. 2315C., dated Calcutta, the 5th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 6.—Excise on Spirits and Drugs.

	Budget estimate, 1878-79.	Sanctioned grants in round figures, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors, Commissioners, and Cantonment Magistrates' establishments.	3,23,000	3,26,000	3,19,000	4,000	.....	2,93,938	18,722			The sanctioned grant for 1878-79 includes the amount of Rs. 3,180 estimated for in the Supplementary Budget submitted with Accountant-General's No. 2371C., dated the 14th January 1878.
Rents, rates, and taxes ...	.....	.....	.....	.....	.....	.....	.....			
Petty construction and repairs.	.....	.....	.....	.....	.....	.....	.....			
	3,23,000	3,26,000	3,19,000	4,000	.....	2,93,938	18,722	3,10,000	1,55,677	
Total Grant 6, Provincial ...	3,23,000			4,000	.....	3,12,660				

Net increase in 1878-79—Rs. 4,000.

Numbers. 1877-78.	Numbers. 1878-79.	Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
		COLLECTORS, COMMISSIONERS, AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
		Salaries.											
1	1	Abkaree Superintendent, Calcutta	.....	12,000		12,000	.....	12,000	.....	12,000			
		Establishment.											
		Office Establishment—											
21	21	Clerks	18,564		18,564		18,564		22,676				Pay of a jemadar incorrectly included here, and now transferred to the same head under "District establishment."
56	55	Servants	4,968	23,532	4,968	23,532	5,064	23,628		22,677			
		Distillery Establishment—											
215	216	Darogahs	78,144		81,084		78,564		1,99,150				Abolition of a distillery in Chumparun. Includes provision for 2 darogahs entered in supplemental estimate.
220	218	Clerks	34,416		34,416		35,096						A distillery abolished in Chumparun and 1 mohurrir reduced in Durbhunga.
1,427	1,416	Servants	85,133	1,97,693	85,373	2,00,873	85,500	1,09,160		1,99,150			Reduction of peons in Furreedpore, Durbhunga and Chumparun, against an increase of 2 sweepers for Monghyr. Includes provision for 4 peons entered in supplemental estimate.
		District Establishment—											
	4	Preventive Officers ...	9,000		9,000		...		.....				New appointment sanctioned for the Presidency, Rajshahye, Dacca, and Patna Divisions, sanctioned in Bengal Government letter No. 3030, dated 20th November 1877.
120	120	Sudder Clerks	41,445		41,445		40,492		42,420				
61	66	Servants	3,945	54,390	3,945	54,390	3,561	44,053		42,420			
		Temporary establishment	.....		.....		.....	100	.....	50			Biennial increase of pay.
		Contingencies.											
		Rewards	1,500		1,500		1,700		670				Provision for 4 peons for Preventive Officers, and a jemadar transferred from office establishment.
		Ground and office rent	1,200		1,200		1,260		.....				
		Cost of lands	1,300		1,300		...		373	958			Provision for land in Rungpore and Tipperah.
		Petty construction and repairs ...	20,500		20,500		25,740		.....	17,764			
		Diet money for defaulters	.....		.....		.....		...				Smaller requirements by local officers generally.
		Country stationery	4,127		4,127		4,151		3,870				
		Office expenses	2,894		2,894		2,992		8,127				
		Miscellaneous	6,300	37,885	6,300	37,885	6,114	41,957		13,040	18,722		
		Travelling Expenses.											
		Travelling allowances	.....	5,500	.....	5,500	.....	3,625	2,978				Increased provisions necessary consequent on the creation of 4 new appointments for Preventive Officers.
		Postage Charges.											
		Purchase of service postage stamps ...	.....	2,000	.....	2,000	2,097	2,097	1,624				
				3,33,000		3,36,180		3,26,620	2,93,938				
		Deduct—Probable savings		10,000		10,000		7,620	.....				
		Total Collectors, Commissioners, &c. ...		3,23,000		3,26,180		3,19,000	2,93,938	18,722	3,10,000	1,55,677	
		RENTS, RATES, AND TAXES.											
		Office rent											Transferred to the same heads under "Contingencies."
		Total Rents, &c. ...											
		PETTY CONSTRUCTION AND REPAIRS											

No. 2330C., dated Calcutta, the 8th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

4.—Excise on Spirits and Drugs.

Revenues and Receipts.	Budget Estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
License fees	25,89,000				26,00,000		25,95,906				The increase in the estimate under the heads of "Still-head duty" and "Farm of drugs" arises from the duty on country spirits having been increased by one rupee a gallon, and to the duty on ganja being raised from 1st April 1878. The other heads are based generally on the actual receipts of the first six months of the current year. All the local estimates have been revised and passed by the Board.
Distillery fees	84,000				96,000		88,183				
Still-head duty	17,91,000				16,90,000		15,56,958				
Farm of drugs	10,30,000				8,06,500		8,48,725				
Rent of toddy trees	2,000				6,000		1,980				
			69,00,000								
		54,96,000				51,98,500		50,71,702	54,00,000	29,97,347	
Sale proceeds of excise opium	12,30,500				12,00,000		11,75,537		12,00,000	6,09,044	The selling price of opium has been increased in some districts.
Fines, confiscations, and miscellaneous ...	1,500				1,500		631		1,000	519	
		12,32,000				12,01,500		11,76,168			
Total Excise on Spirits and Drugs ...		67,28,000		69,00,000		64,00,000		62,47,870	66,01,000	36,06,910	The regular estimate has been raised with reference to the increase realized during the first six months of the year. If the growth continues during the remaining months, the revenue for the year may very likely reach Rs. 68,00,000.

Net increase in 1878-79—Rs. 3,28,000.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 24TH JANUARY 1878.

RESOLUTION.

READ the following communications from the Accountant-General, submitting the budget estimates of receipts and expenditure of the Excise Department for 1878-79:—

No. 2315C., dated the 8th January 1878.
" 2330C, dated the 8th " "
" 2371C., dated the 14th " "

RECEIPTS.

The proceeds of the excise revenue have been transferred by the Government of India to the local Government with effect from the 1st April 1877, on the assumption that the gross receipts will amount in 1877-78 to 64 lakhs of rupees, and that the net revenue will thereafter show an annual increase of one lakh. The receipts of the current year have been estimated by the Board of Revenue at Rs. 66,01,000, and a sum of Rs. 67,28,000 has been put down as the income of 1878-79. Looking to the steady growth of revenue during the first six months of the current year, the Accountant-General remarks that the receipts of 1877-78 will probably come up to 68 lakhs. The Lieutenant-Governor agrees with the Accountant-General in thinking that the estimates prepared by the Board are below the mark. Considering all the improvements of system now being introduced, and the increase lately sanctioned in the selling price of opium, and in the duty on ganja, His Honor is of opinion that a sum of 69 lakhs of rupees may be safely assumed as the estimated receipts of 1878-79. This sum will accordingly be entered in the budget.

EXPENDITURE.	Rs.
2. The grant made by the Government of India for the management of the excise revenue is ...	2,92,000
And the grant made by the Government of Bengal in 1877-78 on account of "Petty construction and repairs," and "Rents, rates, and taxes" of excise buildings amounts to ...	27,000
Total ...	3,19,000

The Accountant-General provides an expenditure of Rs. 3,26,180 for 1878-79, or Rs. 7,180 over the sanctioned grant for 1877-78. The increase is necessitated by the appointment of four Preventive Inspectors and the additional establishment lately sanctioned for the Ganja Mehal.

3. Although certain items of expenditure appear susceptible of small reductions, the Lieutenant-Governor accepts the estimate as submitted by the Board of Revenue in order that the Board may not feel their action hampered in any way. His Honor looks to Mr. Buckland to exercise a thorough and constant check over the expenditure, but it is essential to the success of the excise revenue that the establishment should be well paid, and that the district

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administration should not be unduly stinted. Considerable savings may probably be effected in the distillery establishments, and it is understood that the Board are now carefully revising the arrangements in force throughout Bengal. But the Lieutenant-Governor will make no reduction in the budget, as the Board may wish to utilize any savings which they may effect in one direction for the improvement of preventive check elsewhere. For instance, an increased expenditure in rewards to informers will probably be well invested.

4. The grant for 1878-79 will therefore stand as follows :—

				Rs.
Establishment	...	...	...	2,90,795
Contingencies	...	...	...	37,885
Travelling expenses	...	...	...	5,500
Postage charges	...	...	...	2,000
				3,36,180
Deduct probable savings	...	...	...	10,180
		Total	...	3,26,000

ORDER.—Ordered that a copy of the above resolution, with a copy of the budget, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 263-65.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 24th January 1878.

T. B. C.—Reg. No. 16762—25-1-78.

ASSESSED TAXES, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH FEBRUARY 1878.

RESOLUTION.

THE estimates on account of Provincial Services and Provincial Reserve for the year 1878-79 have now been disposed of so far as the figures went which were supplied by the Accountant-General. That officer has, however, furnished no estimate of the probable receipts and expenditure of the Provincial Public Works Cess, or of the Bengal License Tax. It is understood that the Government of India wishes to have these revenues, with the corresponding expenditure, treated under the heading of "Assessed taxes" under the general head of Provincial Services. They will therefore be considered together in the following paragraphs:—

2. *Provincial Public Works Cess.*—This cess took effect throughout those districts of Bengal in which the Road Cess Act was in force from the 28th June 1877. The first quarter's demand of the cess upon lands was due in September from all such districts (with the exception of Chittagong, to which the Act was only extended from the 1st October 1877). The second quarter's demand was due in January, and it may be assumed that the demand of the September and January instalments will be collected before the close of the year, less only the usual percentage of arrears. The March instalment, which is by far the largest, falls due only on the 28th of that month, and it is not safe to assume that more than one-third of this will be paid within the Financial year 1877-78. In addition to these instalments of land cess, it may be reckoned that one half-yearly instalment of the cess upon mines and houses will be collected before the close of the year, less the usual irrecoverable arrears. On the basis of the foregoing assumptions, the Lieutenant-Governor finds that the probable collections of Provincial Public Works Cess during the current Financial year 1877-78 will not exceed Rs. 18,50,000, and may possibly be less. That figure will, however, be taken for the purposes of the regular estimate.

3. The collection of the cess has hitherto been to a great extent effected by the Road Cess establishments. The District Road Committees are, however, it is understood, beginning to object to this, and it may be necessary to make some concession to them next year; but for the present year the cost of collection may be taken to be Rs. 10,000.

4. The amount which the Government of Bengal has to pay the Government of India on account of interest charges on Canals and State Railways has been fixed for 1877-78 under the orders of the Financial Department, No. 2237, dated the 31st July 1877, at twenty lakhs of rupees. The difference between this sum and the receipts of the year from the public works cess can be met from the general provincial balance, which will recoup itself next year, as shewn below.

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5. For the year 1878-79 the collections of cess may be taken to be 34½ lakhs, and the outlay on establishments, &c., to be Rs. 50,000.

6. The amount which this Government has to pay to the Government of India on account of interest on extraordinary public works in 1878-79 may be thus calculated. In the abstract statement appended to the Financial Department's letter No. 1801, dated 26th March 1877, the total capital expenditure on canals in Bengal up to the end of 1877-78 was estimated at Rs. 4,73,58,000. By the revised estimate submitted with letter No 469, dated 8th instant, from the Joint-Secretary to this Government in the Irrigation Department, the total expenditure for that period appears to be only Rs. 4,68,73,000. The expenditure during 1878-79 is estimated to be Rs. 27,50,000, making a total outlay to the end of that year of Rs 4,96,23,000. The interest on that sum (at 4½ per cent. for one year on the outlay to the end of 1877-78, and for six months on the estimated outlay of 1878-79) amounts to Rs. 21,71,000. But the revenue of the year 1878-79 is estimated to be Rs. 9,67,000, while the working expenses of the canals will be only Rs. 6,74,000, leaving surplus net earnings available to reduce interest charges to the extent of Rs. 2,93,000. The net interest to be found from provincial resources on account of canals in 1878-79 is therefore Rs. 18,78,000.

7. Under the head of State Railways the first estimate of total outlay up to the end of 1877-78 was Rs. 2,02,00,000, thus made up:—

		Rs.
(1)	Nulhatty State Railway	2,73,000
(2)	Northern Bengal State Railway	1,46,91,000
(3)	Tirhoot State Railway	50,35,000
(4)	Northern Bengal State Railway Survey	1,20,000
(5)	Tirhoot State Railway Survey	81,000
	Total ...	2,02,00,000

The formal revised estimate of capital outlay has not been received, but it has been ascertained that the expenditure on the Northern Bengal Railway up to the close of the current year will probably be Rs. 1,55,18,000, and on the Tirhoot Railway Rs. 50,74,000. Correcting the total accordingly, the gross expenditure to the end of 1877-78 will be Rs. 2,10,66,000, and 4½ per cent. on this is Rs. 9,47,970, or say Rs. 9,48,000. In a letter from the Joint-Secretary to this Government in the Railway Branch, to the Government of India, Public Works Department, No. 73, dated 13th November last, the Supreme Government has been asked to allot annually 60 lakhs for railway works within the province. The Lieutenant-Governor will assume that this sum will be given, and half a year's interest thereon will be Rs. 1,35,000. The gross amount of interest payable in 1878-79 will therefore be Rs 10,83,000. But the net earnings of the State Railways are estimated for the year at Rs. 4,89,200. This Government has therefore to find from provincial resources only Rs. 5,93,800, or, in round numbers, 5,93,000. The above figures may be open to modification on various accounts: the Supreme Government may not be able to provide the full sixty lakhs of rupees in 1878-79; certain charges for surveys for which advances have at present been made from provincial funds may have to be added; and the figures of outlay during 1877-78 may not be strictly correct. But on the whole the Lieutenant-Governor believes that the estimate is a safe one.

8. For Canals and Railways together therefore the province has to pay in 1878-79 Rs. 24,71,000. That sum will be shown in the estimates as expenditure to be met from the Provincial Public Works Cess.

9. It only remains now to estimate the proceeds of the License Tax throughout Bengal. From the records of the working of the License Tax of 1867, and the Certificate Tax of 1868, it is possible to gain some idea of the number of trade incomes in Bengal down to Rs. 200 per annum. Below that figure no information whatever is available, and the nu nber of licensees must be purely a matter of conjecture. It may be inferred from the information available that the tax will probably bring in from the classes taxed at Rs. 5 and upwards about 15½ lakhs of rupees. The number of licensees of the lowest class, *i.e.* of traders and artizans

earning between Rs. 100 and Rs. 250 per annum, may probably turn out to be very considerable; and if it be assumed that 300,000 persons pay tax at 2 Rupees each, and 200,000 at 1 Rupee each, the total proceeds from this class would be eight lakhs of rupees—thus making the total receipts under the License Tax from 23 to 24 lakhs of rupees. The cost of collection cannot probably be less than 10 per cent in the first year of the tax, which would make the net revenue from 21 to 21½ lakhs of rupees or thereabouts. This sum falls short of the thirty lakhs which the Government of India expected to receive from the Government of Bengal out of the proceeds of this tax. The modifications introduced into the Bill under the instructions of the Supreme Government have made it a much less productive measure than was anticipated, but the Lieutenant-Governor understands that the Government of India will be content to accept whatever the nett proceeds of the tax may be within the limits originally laid down.

10. Summarising in tabular form the results arrived at in the foregoing paragraphs, the following may be taken to be the estimate for 1877-78 and 1878-79 under the Provincial Service heading of ASSESSED TAXES:—

RECEIPTS.	Revised estimate, 1877-78.		Estimate, 1878-79		EXPENDITURE.	Revised estimate, 1877-78.		Estimate, 1878-79.	
ASSESSED TAXES.	Rs	Rs.	Rs	Rs	ASSESSED TAXES.	Rs.	Rs.	Rs.	Rs
Provincial Public Works Cess	18,50,000		34,50,000		*Provincial Public Works Cess*				
License Tax	.....		23,50,000		Establishments ..	10,000		50,000	
					Payment to the Government of India for extraordinary public works ..	20,00,000		24,71,000	
							20,10,000		25,21,000
					License Tax.				
					Establishment			2,35,000	
					Nett proceeds payable to Government of India			21,15,000	
									23,50,000
Total		18,50,000		58,00,000	Total ..		20,10,000		48,71,000

11. ASSESSED TAXES having now become a major head of Provincial Service, the figures of receipts and charges under this head must be incorporated in the general Provincial Service estimates. In the general estimate submitted to the Government of India, Financial Department, with this office No. 590, dated the 13th February 1878, it was shown that the estimated closing balances of the year 1877-78 and 1878-79, were respectively as follows:—

	Rs.
1877-78, regular estimate	10,20,265
1878-79, original „	13,71,765

The result of amalgamating the figures under ASSESSED TAXES with the general Provincial estimate will be to alter the balances to the following extent:—

	Rs.
Closing balance 1877-78	8,60,265
„ „ 1878-79	21,40,765

A revised estimate including the present figures will be submitted to the Government of India.

12. The Lieutenant-Governor does not anticipate that the closing balances of 1878-79 will really amount to the figure above set forth. The expenditure of the province during the past year has been kept at a minimum, until the obligations to be laid on it for the prevention of famine were fully ascertained. For some years past important public works have been kept in abeyance, with which it is now imperatively necessary to proceed. The expenditure on these will reduce the balances. But the Lieutenant-Governor does not propose to allow the Provincial balances to fall to a very low

figure, believing that it is a sound principle in Provincial Finance to reserve a good margin to meet the falling off in revenue in bad years, and to enable the local Government to undertake important works when occasion demands.

ORDERED that a copy of this Resolution be forwarded to the Accountant-General.

Also that copy be submitted to the Government of India, with reference to Financial Department No. 941, dated 14th February 1878.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 685-86.

COPY forwarded / submitted to the Accountant-General / Government of India, [redacted] Department

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th February 1878.

C. E. G—Reg No. 17472—20-2-78.

Bengal Provincial Budget Estimate of Receipts for 1878-79.

No. 2318C., dated Calcutta, the 5th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

GRANT 6.—CUSTOMS.

Revenues and Receipts.

Receipts.		Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Warehouse and wharf rents	...	8,000	8,000	7,000			6,574	.....	8,000	5,295	The local estimates are generally based on actual realizations of the past year, and the figures have been passed by the Board of Revenue.
Miscellaneous.											
Fees for registration of cargo-boats	...	12,300	12,350	11,500			... ..	12,524	50,000	27,247	The large amount shewn under "Actuals" against other items includes an exceptional sum of Rs. 75,755, balance of the Customs Confiscation Fund.
Confiscations and penalties	..	7,000	7,000	7,000			5,817	.....			
Other items	...	26,700	30,700	22,500			1,11,148	.....			
Total Customs	...	54,000	58,000	48,000			1,23,539	12,524	58,000	32,542	
							1,36,063				

Net increase—Rs 6,000.

C. E. G.—Reg. No. 16295—1-2-78.

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Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 2316C., dated Calcutta, the 5th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 7.—Customs.

	Budget estimate, 1878-79.	Sanctioned grants in round numbers, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 8 months, 1877-78.	Explanatory Remarks.
SEA CUSTOMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, Establishment, and Contingencies.										
Calcutta	6,36,800	6,36,800	6,50,507	.....	13,707	6,42,313	2,500	6,40,000	3,36,165	
Chittagong	24,600	24,600	27,799	.....	3,199	22,310	199	23,000	9,854	
Balasore	8,700	8,700	8,630	70	.....	8,270	155	8,000	4,178	
Cuttack	8,050	8,050	7,854	196	.....	7,566	1,104	7,300	3,185	
Pureedpore	200	200	200	.....	.....	147	.....	200	160	
Pooree	1,650	1,650	2,010	.....	360	1,786	760	1,500	760	
Total Grant 7 ...	6,80,000	6,80,000	6,97,000	266	17,266	6,82,392	4,718	6,80,000	3,54,302	
Deduction made by Government of Bengal.		1,000				6,87,110				
		6,79,000								

Net decrease in 1878-79—Rs. 17,000.

Number. 1877-78.	Number. 1878-79.	Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
		CALCUTTA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Collector	30,000		30,000		30,000		69,784				New appointments, the officers drawing salary according to their standing in the Civil Service. Progressive annual increase.
1	1	Deputy Collector	14,400		14,000		24,000						
1	1	Assistant Collector	10,550		10,500		9,950			69,784			
			54,950		54,950		69,950						
		Deduct on account of Civil Service Annuity	1,776	53,174	1,776	53,174	2,400	67,550	.....	69,784			
23	22	Appraising establishment...	85,453		85,453		85,850		80,347				A net decrease, arising from vacancies filled up at minimum pay against annual increments.
159	157	Clerk and servants ...	90,798		90,798		87,049		79,511				Annual increments, two additional peons sanctioned and one clerk and three peons transferred from Wharf establishment.
9	9	Bonding establishment ...	8,336		8,336		8,097		7,824				Annual increase.
		Temporary establishment	800	1,85,387	800	1,85,387	800	1,81,776	..	1,67,682			
		Preventive Establishment.											
1	1	Superintendent	9,128		9,128		10,800		8,075				According to the pay drawn by the present incumbent.
6	6	Inspectors	29,400		29,400		30,000		27,977				Decrease due to the personal allowance of an Inspector retired on pension.
137	137	Preventive Officers	2,73,000		2,73,000		2,74,200		2,62,566				Consequent on the abolition of the Diamond Harbour station.
54	55	Clerks and servants... ...	3,786		3,786		3,642		3,661				One clerk transferred from office establishment.
164	153	Boat establishment ...	14,506		14,506		14,191		14,330				Four boats at Diamond Harbour station abolished, and a steam launch entertained.
		Temporary establishment	36,000	3,65,820	36,000	3,65,820	36,000	3,68,833	33,740	3,50,289			
		Wharf Establishment.											
		Controller	.....		.....		.....						One clerk transferred to Collector's establishment and two abolished. Pay of three servants transferred to Collector's establishment.
44	41	Wharf Officers	40,620		40,620		42,840		43,947				
44	41	Servants	3,056		3,056		3,272						
				45,676		45,676		4,612		43,947			
		Contingencies.											
		Ground rent	.....		.....		.....		.....				
		Petty construction and repairs	300		300		300		.....	100			
		Country stationery	120		120		120		104				
		Office expenses and miscellaneous ...	7,714		7,714		6,619		7,627				A small increase with reference to actuals, and which the Collector states will be required.
		Repair of Preventive Service boats ...	5,000		3,000		1,500		.....				No repairs to the boats were executed last year.
		Value of stores supplied	.....		.....		.....		.....				
		One-third freight on stores	.....		.....		.....		.....				
		Cost of land	.....		.....		.....		291				
		Charges under Act VI of 1863	.....		..		.....		2,297				
		Rewards to informers	...				.....		95				
		Contingencies	3,500		3,500		3,500		.....	2,400			
		Registration of cargo-boats	2,400	19,034	2,400	19,034	2,877	14,916					Excess estimate this year.
		Travelling allowances	200		200		200		125	10,414			
		Purchase of service postage stamps ...	120		120		120		72				
				320		320		320		197			
				6,67,411		6,67,411	6,79,507		.....				
		Deduct—Probable savings		30,611		30,611	29,000		.....				
		Total Calcutta ...		6,36,800		6,36,800		6,50,507		6,42,313	6,40,000	3,36,165	

GRANT 7.—CUSTOMS.—(*Continued.*)

Numbers. 1877-78.	Numbers. 1878-79.	DETAIL.	Budget estimate, 1878-79. Rs.	Budget estimate, 1878-79. Rs.	Sanctioned grants, 1878-79. Rs.	Sanctioned grants, 1878-79. Rs.	Budget estimate, 1877-78. Rs.	Budget estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.	Actuals for 6 months, 1877-78. Rs.	EXPLANATORY REMARKS.
		CHITTAGONG.											
		Salaries.											
1	1	Collector	5,856		5,856		7,000		7,772				These posts are now held by newly appointed officers, one of whom has lately commenced drawing his first annual increase, whilst the other only draws the minimum pay.
1	1	Assistant	2,713		2,713		4,500						
				8,569		8,569		11,500	7,772				
		Establishment.											
26	26	Clerks and servants ...	4,450		4,450		4,446		4,530				Annual increase for one clerk, the rest are drawing the maximum pay of the grades.
		Temporary establishment	250		250		270		181				
9	9	Boat establishment ...	672		672		672		640				
				5,372		5,372		5,388	5,351				
		Preventive Establishment.											
3	3	Inspectors	2,880		2,880		2,880		2,646				
10	10	Preventive Officers... ...	4,080		4,080		4,080		4,243				
2	2	Clerks	480		480		480		400				
14	14	Boat establishment ...	984		984		984		978				
		Temporary establishment	500		200		996		17				
				8,924		8,624		9,420	8,284				
		Wharf establishment ...	600		600		600		513				
				600		600							
		Contingencies.											
		Ground rent	236		236		249		.....	199			
		Petty construction and repairs	150		150		100		.....	.....			Extensive repairs to buildings will be necessary, no expenditure having been received last year.
		Country stationery	60		60		60		58				
		Office expenses and miscellaneous ...	409		250		302		230				
		Charges under Act VI of 1863	200		100		100		22				Four Customs boats are in daily use and have to be kept in working order.
				1,055		796		811	310	199			
		Travelling expenses	60		60		.....		64				
		Purchase of service postage stamps ...	20		20		80		16				
				80		80		80					
		Total Chittagong ...		24,600		24,041		27,799	22,310	199	23,000	9,854	
		BALASORE.											
		Establishment.											
4	4	Clerks	1,920		1,920		1,920		2,177				
2	2	Servants	120		120		120						
		Temporary establishment	.....		.....		.....		.....				
8	7	Boat establishment ...	768		768		954		645				
				2,808		2,808		2,994	2,822				Revision of establishment under India Government orders Nos. 437 and 605, dated 10th August and 6th December 1876.
17	19	Preventive Establishment	.....	4,944	.....	4,944	4,452		4,538				Increase sanctioned in orders above quoted.
		Contingencies.											
		Ground rent	.....		.....		.....		.....				
		Petty construction and repairs	262		262		300		.....	155			
		Cost of country stationery	36		36		36		27				
		Cost of land	.....		.....		500		.....				
		Office expenses and miscellaneous ...	200		200		98		327				
		Travelling allowance	.....		.....		.....		.....				
		Repair of Preventive Service boat ...	150		150		150		240				Increased with reference to actuals.
		Charges under Act VI of 1863	200		200		.....		200				
		Rewards to informers	.....		.....		.....		.....				
				848		848		1,084	794				Estimated with reference to actuals.
		Postage Charges.											
		Purchase of service postage stamps ...		100		100	100		116				
		Total Balasore ..		8,700		8,700	.....	8,630	8,270	155	8,000	4,178	
		CUTTACK.											
		Establishment.											
1	1	Superintendent of Customs	1,800		1,800		1,800		1,800				
1	1	Assistant	1,200		1,200		1,200		1,200				
10	9	Clerks and servants ...	2,304		2,304		2,784		2,543				
8	8	Boat establishment ...	960		960		960		720				One post abolished and pay of Head Clerk reduced from Rs. 80 to Rs. 66 under India Government order No. 437, dated 10th August 1876.
		Temporary establishment	.....		.....		.....		.....				
		Bonding establishment ...	.....		.....		.....		132				
				6,264		6,264		6,744	6,395				
2	2	Preventive establishment	.....	840	.....	840	840	804	934				
		Contingencies.											
		Ground rent	14		14		14		.....	.....			
		Petty construction and repairs	100		100		100		.....	1,104			
		Cost of land	.....		.....		.....		.....				
		Office expenses and miscellaneous ...	802		700		116	230	174				
				916		814			174	1,104			
		Postage Charges.											
		Travelling allowances	.....		.....		.....		38				A provision for repair of the Customs boats which require thorough renewing.
		Purchase of service postage stamps ...	30		30		40		25				
				30		30		40					
		Total Cuttack ...	.....	8,050	.....	7,948	.....	7,854	7,566	1,104	7,300	3,185	

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GRANT 7.—CUSTOMS —(*Concluded.*)

Numbers. 1877-78.	Numbers. 1878-79.	DETAIL.	Budget estimate, 1878-79.		Sanctioned grants 1878-79		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
		FUREEDPORE.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
		Bonding establishment	200		200		200		147				
		Total Fureedpore ...	.....	200		200	.....	200	.....	147	200	160	
		POORBE.											
		Establishment.											
2	1	Clerk	720		720		1,080		977				One clerk dispensed with under letter of Board of Revenue, No. 834B, dated 10th November 1876, addressed to Government of Bengal.
2	2	Preventive establishment	720		720		720		720				
				1,440		1,440		1,800		1,697			
		Contingent Charges.											
		Ground rent	.....				....		.....	...			
		Petty construction and repairs ...	60		60		60		.....	760			
		Office expenses and miscellaneous ...	65		65		65		63	.....			
		Repair of Preventive Service boat ...	.....				.....		.....	...			
				125		125		125	63	760			
		Postage Charges											
		Purchase of service postage stamps ...	25		25		25		25	... ..			
		Travelling allowances	60	85	60	85	60	85	.....	... .			
		Total Poorbe	.....	1,650		1,650	... ..	2,010	1,785	760	1,500	760	

C. E. G.—Reg. No. 16295—31-1-78.

FINANCIAL DEPARTMENT.

37

FINANCE.

CALCUTTA, THE 30TH JANUARY 1878.

RESOLUTION.

READ—

The following communications from the Accountant-General, submitting the budget estimate of provincial receipts and expenditure of the Customs Department for 1878-79:—

No. 2316C, dated the 5th January 1878.
" 2318C " " " "

RECEIPTS.

Under the Financial Resolution of the Government of India, No. 1899, dated the 29th March 1877, the receipts from *warehouse and wharf rents* and the revenue derived from *sea customs, miscellaneous*, were transferred to the Provincial Government for an annual payment of Rs. 36,000. Under the orders of this Government, No. 684, dated 6th March 1877, the "Customs Confiscation Fund" was removed from the category of Local Funds, its balance transferred to the head of "VI, Customs," and its receipts and charges incorporated in the Customs Budget. The "Fees for the registration of cargo-boats" have been also brought over from the "Miscellaneous" Provincial Budget and placed under "Customs." The Accountant-General estimates the receipts from all these sources for 1878-79 at Rs. 54,000, thus—

	Rs.
Warehouse and wharf rents	8,000
Fees for the registration of cargo-boats	12,300
Confiscations and penalties	7,000
Other items	26,700
Total ...	54,000

2. The actual receipts under "Other items" amounted in 1876-77 to Rs. 1,11,148. This, however, included an exceptional sum of Rs. 73,755, being the balance of the Customs Confiscation Fund. But even deducting this balance the actuals of 1876-77 would still amount to Rs. 37,395. The Accountant-General's estimate of Rs. 26,700 is therefore raised to Rs. 30,700 for 1878-79, and the total provincial customs receipts for the next year may be taken at Rs. 58,000.

EXPENDITURE.

3. In the Financial Resolution quoted above, the Government of India assigned to Provincial Services a sum of Rs. 6,93,000 for the management of the Customs Department, and the grants made by the Government of Bengal for certain services* which are now classified in the Customs Budget amounted, in round figures, to Rs. 4,000. The following table compares the Accountant-General's estimate of expenditure for 1878-79 with the sanctioned grant for 1877-78:—

	Rs.
Registration of cargo-boats	2,877
Rents, rates, and taxes ...	263
Petty construction and repairs	860
Total ...	4,000

	Accountant-General's estimate, 1878-79. Rs.	Sanctioned grant, 1877-78. Rs.
Calcutta Custom House	6,36,800	6,50,507
Chittagong	24,600	27,799
Balasore	8,700	8,630
Cuttack	8,050	7,854
Furreedpore	200	200
Pooree	1,650	2,010
Total ...	6,80,000	6,97,000

4. *Calcutta Custom House.*—The Accountant-General's estimates for certain items of expenditure under this head are susceptible of reduction, but as probable savings of a lump sum of Rs. 30,611 are deducted from the total, the Accountant-General's figures are accepted as they stand. The estimate will include the pay of the additional clerk on Rs. 20 a month, sanctioned in Government order No. 1707, dated the 21st June last, for the Cash Department of the Calcutta Custom House, which, it appears, has not been provided for by the Accountant-General.

5. *Chittagong Custom House.*—Under this head the Accountant-General provides Rs. 500 for "temporary establishment" under sub-head "Preventive Establishment," while the actual expenditure in 1876-77 amounted to Rs. 17 only. This item and the items of Rs. 409 and Rs. 200 for "*office expenses and miscellaneous contingencies*" and "*charges under Act VI of* 1863" respectively admit of being reduced.

6. Under the head of *Cuttack Custom House* also the expenditure on account of "*office expenses and miscellaneous contingencies*" appears to have been over-estimated and is susceptible of reduction.

7. It is to be observed in general that explanations in regard to many items of expenditure in this budget are wanting or insufficient; but as the total estimate is below the grant made by the Government of India, the Lieutenant-Governor will not disturb the details, but will deduct Rs. 1,000 in a lump sum from the estimate on account of the minor ports. The grant will then stand as follows :—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Calcutta	6,36,800	6,36,800
Chittagong	24,600	24,600
Balasore	8,700	8,700
Cuttack	8,050	8,050
Furreedpore	200	200
Pooree	1,650	1,650
	6,80,000	6,80,000
Deduction made by the Government of Bengal on account of minor ports ...	.....	1,000
Total ...	6,80,000	6,79,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget Estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 351-53.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th January 1878.

T. B. C.—Reg. No. 10823—31-1-78.

BENGAL PROVINCIAL BUDGET ESTIMATE OF RECEIPTS FOR 1878-79.

No. 2322C., dated Calcutta, the 7th January 1878.

Memo. by D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate, from 1st April 1878 to 31st March 1879.

GRANT 7.—SALT.

REVENUES AND RECEIPTS.	Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877-78.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rent of ware-houses	1,55,000	1,80,000	1,80,000	2,00,947	1,90,000	97,063	Decrease in golah rents due to clearances from bond being comparatively much larger than the receipts.
FINES AND FORFEITURES.							
Rowanna and attrafee fees	29,000	29 000	26,000	29,458	} 40,000	18,292	
Fees and fines under Act XXXI of 1861... ...	12,000	12,000	12,000	7,813			
Miscellaneous	2,000	2,000	2,000	2,364			
Total Salt	1,98,000	2,23,000	2,20,000	2,40,582	2,30,000	1,15,355	

Net decrease—Rs. 22,000.

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Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 2317C., dated Calcutta, the 5th January 1878.

Memo. by D. Barbour, Esq., Officiating Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate, from 1st April 1878 to 31st March 1879.

Grant 8.—Salt.

Numbers. 1877-78.	Numbers. 1878-79.		Budget estimate, 1878-79. Rs.	Budget estimate, 1878-79. Rs.	Sanctioned grants in round numbers, 1878-79. Rs.	Sanctioned grants in round numbers, 1878-79. Rs.	Budget estimate, 1877-78. Rs.	Budget estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.	Actuals for 6 months, 1877-78. Rs.	Explanatory Remarks.
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.											
		Salary.											
1	1	Superintendent	9,000	9,000	9,000	9,000	9,000	9,000	9,435				The provision is for Balasore, previously estimated under "Inland Customs," but that head being now confined to the establishments in Behar, it is necessary to transfer the amount.
		Establishments.											
	1	Preventive Inspector	1,800		1,800		... ..		... ..				
3	3	Intendants	6,600		6,600		6,600		4,243				
25	24	Clerks	9,183		9,183		9,304						Post of Bill Collecting Sircar in the Sulkea Golahs abolished.
51	51	Servants . ..	3,936		3,936		3,936		16,764				
		Bonding establishment	1,300		1,300		1,320						
		Boat establishment	480		480		480						
		Temporary establishment	600		600		675		100				
				23,800		23,300		22,315	21,107				
		Miscellaneous.											
		Scales and weights	4,000		4,000		4,000		3,032				
		One-third freight on stores			.		.		. ..				
				4,000		4,000		4,000					
		Contingencies											
		Office and house rent	121		121		200		....	137			There are many outstanding balances of salt duty which may necessitate legal proceedings.
		Country stationery ...	216		216		216		198				
		Law charges	400		400		650		. .				
		Miscellaneous ...	1,054		1,054		1,064		1,456				
		Petty construction and repairs .	1,900		1,900		1,800		10,986				
		Cost of land			.		500		391				
				3,691		3,691		4,430	13,031	137			Increase required for clearing drains and petty repairs in the Sulkea Golahs.
		Travelling allowances	30		30		55		...				
		Commission to bill collector	..		... .		..		317				Bill Collector abolished.
				30		30		55					
		Postage Charges.											
		Purchase of service postage stamps	380		380		400		309				No provision has been made for the cost of the Salt Preventive Establishment in Pooree, referred to in the correspondence received with letter from Government of Bengal, No. 7343., dated 1st November 1877, the Board not having yet reported what amount will be required.
				380		380		400					
						41,000							
		Deduct probable savings ...		.....		1,000							
		Total		41,000		40,000		40,200	47,921	137	40,000	19,167	

C. E. G.—Reg. No. 16876—1-2-78.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST JANUARY 1878.

RESOLUTION.

READ—

The following communications from the Accountant-General, submitting the Budget Estimate of Provincial Receipts and Expenditure of the Salt Department for 1878-79 :—

No. 2317C., dated the 5th January 1878.
,, 2322C., dated the 7th January 1878.

RECEIPTS.

Of the revenue derived from "Salt," the receipts on account of "Rents of Warehouses," "Fines and Forfeitures," and "Miscellaneous" were transferred to the Government of Bengal for a yearly payment of Rs. 2,22,000. The estimate now submitted by the Accountant-General for 1878-79 shows a revenue of only Rs. 1,98,000 under these heads. The decrease is in "Warehouse rents," under which a sum of Rs. 1,55,000 only has been estimated against Rs. 1,80,000, the budget estimate of the current year. It is true that there is a large stock of salt in hand, and that this fact might seem to warrant the expectation that clearances during 1878-79 would probably be greater than receipts. But looking to the fact that the actuals of the first six months of the current year amounted to Rs. 97,063, while the surplus stock existed at the beginning of the year, the Lieutenant-Governor thinks that, though the receipts may not equal those of 1876-77, which amounted to Rs. 2,00,947, the estimate for 1878-79 may safely be raised to Rs. 1,80,000. The total provincial receipts under Salt for 1878-79 will stand at Rs. 2,23,000, thus—

	Accountant-General's estimate, 1878-79.	Sanctioned estimate, 1878-79.
	Rs.	Rs.
Rents of warehouses	1,55,000	1,80,000
Fines and forfeitures	41,000	41,000
Miscellaneous	2,000	2,000
Total ...	1,98,000	2,23,000

EXPENDITURE.

2. The expenditure on account of "Salaries," "Establishments," and "Contingencies" of the Salt Department has been made over to Provincial Services with an Imperial assignment of Rs. 39,000, and the grant made by the Government of Bengal for 1877-78 for rents, rates, and taxes of salt buildings is Rs. 200—total Rs. 39,200.

The estimate submitted by the Accountant-General provides for an expenditure of Rs. 41,000, or an increase of Rs. 1,800 over the sanctioned grant for 1878-79. The increase is due to the provision of Rs. 1,800 for the Preventive Inspector at Balasore, a charge which was hitherto shown under the "Inland Customs Department," and was not a part of the charge which the Provincial Government undertook to bear. It will be considered hereafter, if the Government of India should not be moved with reference to this, to increase the Provincial assignment under head of "Salt."

3. Subject to the above remarks, the Lieutenant-Governor accepts the Accountant-General's estimate, and the grant for 1878-79 as compared with the sanctioned grant for 1877-78 will be as follows:—

	Sanctioned grant, 1877-78	Accountant-General's estimate, 1878-79	Grant sanctioned for 1878-79.
	Rs.	Rs.	Rs.
Superintendent	9,000	9,000	9,000
Preventive Inspection	.....	1,800	1,800
Establishment	22,315	22,099	22,099
Miscellaneous	4,000	4,000	4,000
Contingencies	4,430	3,691	3,691
Travelling allowances	55	30	30
Postage charges	400	380	380
			41,000
Deduct probable savings ...	.....	.....	1,000
Total ...	40,200	41,000	40,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget Estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 383-85.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

CALCUTTA,
The 31st January 1878.

C E G—Reg No 16877—31-1-78

Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 2392C., dated Calcutta, the 16th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 10—Stamps.

Expenditure	Budget estimate, 1878-79	Sanctioned grants, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease	Actuals, 1876-77.	Regular estimate, 1877-78	Actuals for 6 months, 1877-78	Explanatory Remarks
	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	
Superintendence	70,932	70,932	70,520	412		67,510	69,000	34,083	
Charges for the sale of general stamps ...	75,576	76,000	76,640		1,064	73,929	73,000	38,837	
Charges on sale of court fees stamps ...	87,424	89,000	83,470	3,954	... ..	85,192	92,000	56,716	
Discount on plain paper	8,000	9,000	7,370	630	...	7,673	8,000	5,012	
Cost price of stamps for sale	88,068	88,068	. ...	88,068	... ..		84,000	...	
Total Grant 10 ...	3,30,000	3,33,000	2,38,000	93,064	1,064	2,34,304	3,26,000	1,34,648	

Net increase in 1878-79—Rs. 92,000.

Detail.	Budget estimate, 1878-79		Sanctioned grants 1878-79		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78	Explanatory Remarks.
SUPERINTENDENCE.	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	
Numbers 1877-78 / 1878-79											
Salaries											
1 / 1 Superintendent of Stamps and Stationery	... ..	18,000		18,000	... ..	18,000	... ..	18,000			
Establishment.											
1 / 1 Head Assistant ...	4,800		4,800		4,800		39,457				Vacancies filled up on the minimum pay of the grades.
1 / 1 Store keeper ...	8,400		8,400		8,400						
50 / 50 Clerks	24,128		24,128		24,714						
23 / 23 Servants	2,004		2,004		2,004						
Temporary establishment	...		.		...		1,048				
		39,332		39,332		39,918		40,505			
Contingencies											
Freight and packing charges ..	3,100		3,100		3,100		2,926				
One-third freight on Europe stores	2,000		2,000		2,000		672				
Country stationery	...				...		27				
Miscellaneous	3,500		3,500		2,502		1,388				Two years' supply of stamps expected from England, necessitating increased expenditure for storage, &c.
		8,600		8,600		7,602		5,013			
Postage Charges.											
Purchase of service postage stamps	.....	5,000		5,000	... ..	5,000		3,992			
Total Superintendence ...		70,932		70,932		70,520		67,510	69,000	34,083	
CHARGES FOR THE SALE OF GENERAL STAMPS.											
Numbers 1877-78 / 1878-79											
Establishment.											
16 / 16 Clerks	7,264		7,264		7,296		10,633				Biennial increase of pay The actuals of 1876-77 include establishment for sale of court fees stamps
12 / 12 Servants	1,032		1,032		1,032						
Temporary establishment	300		.....		300						
		8,596		8,296		8,538		10,633			
Discount on sale of stamps	61,580		62,344		63,343		58,546				
Contingencies and miscellaneous ...	5,040		5,000		4,325		4,656				
		66,620		67,344		67,668		63,202			
Postage Charges.											
Purchase of service postage stamps ..		360		360		434		94			
Total Charges for the Sale of General Stamps		75,576		76,000		76,640		73,929	73,000	38,837	

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GRANT 10.—STAMPS.—(*Continued.*)

DETAIL.	Budget estimate, 1878-79		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.	
CHARGES ON SALE OF COURT FEES STAMPS.											
Discount	81,700		83,276		83,049		79,981				
Establishment for the sale of stamps	2 424		2 424		2,484		....				
Fees to pleaders in pauper suits .	3,300		3,300		2,937		4,757				Expenditure adjusted under general stamps in 1876-77.
Remuneration to official vendors	..		.		...		454				
				89,000		88,470					
Deduct—Probable savings						5,000					
Total Charges on Sale of Court Fees Stamps		87,424		89,000		83,470		85,192	92,000	56,716	
Discount on plain paper		8,000		9,000		7,370		7,673	8 000	5,012	
COST PRICE OF STAMPS											
Cost price of stamps supplied to Collectors for sale		88,068		88,068		.. ..	.	... ..	84,000	.....	This charge is estimated with reference to instructions issued by the Comptroller-General, but it is probable that the adjustment will be made by deduction from the Provincial allotment, in which case the transactions will not pass through the accounts.

No. 665 B, dated Fort William, the 10th December 1877.

From—W. H. GRIMLEY, Esq., Secy. to the Board of Revenue, L.P.,

To—The Accountant-General of Bengal.

I AM directed to forward herewith, for submission to Government, the accompanying budget estimates of receipts in the Stamp Department during the ensuing official year 1878-79, together with the local estimates The columns in the consolidated budget against Doomka, Tipperah Hills, and Chittagong Hill Tracts, have not been filled in, as budget estimates from those places have not been received in this office.

The amount which the Government of Bengal is required to contribute from provincial funds under the head of Stamps and Law and Justice in 1878-79 is Rs. 1,08,50,000. The receipts under Law and Justice being estimated at 7,25,000, the remainder, 1,01,25,000, represents the sum to be paid on account of the stamp revenue. But the estimate now submitted falls short of this amount by nearly 4½ lakhs. It is hoped, however, that the operation of the new Stamp Act, if it comes into force on an early date, will enable the deficiency to be made up to a considerable extent.

R. P. D. and C. E. G.—Reg. No. 16878—29-1-78.

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Bengal Provincial Budget Estimate of Receipts for 1878-79.

No. 2363C., dated Calcutta, the 12th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, together with copy of letter from Board of Revenue, Lower Provinces, No. 665B, dated 10th ultimo, transmitting the estimates to this office.

Grant 9—Stamps.

Revenue and Receipts	Budget estimate, 1878-79	Sanctioned estimate, 1878-79	Budget estimate, 1877-78	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks
SALE OF GENERAL STAMPS.	Rs	Rs	Rs	Rs	Rs	Rs	
One anna stamps for receipts and cheques	1,02,000	28,00,000	7,02,000	7,46,907	26 50,000	14,51,962	Stamps affixed to documents by the Collector of Calcutta incorrectly taken under this head, now included in other general stamps
Bills of Exchange or Hoondies	98,000		80,500	88 422			The estimate for the present year includes the increase of 2½ lakhs added by Government of India, greater portion of which should have been taken under court fees stamps
Other general stamps	23,24,500		19,90,000	16,15,704			The increase for next year is due to the transfer noticed above under one anna stamps
	26,14,500		27,72,500	24,51,033	.....	..	
SALE OF COURT FEES STAMPS	69 67,500	71,75,000	69,23,500	69,40 806	76 81,000	46,65,765	The local estimates under this head are based generally on the receipts in the past year, and do not make any allowance for the ordinary normal growth The Board have accepted the figures, and hence this head does not show the increase that might be expected I think that the amount might reasonably be raised by Rs 1,50,000
SALE OF PLAIN PAPER TO BE USED WITH COURT FEES STAMPS	1,30,000	1,45,000	1,19,000	1,28,050	1 45,000	86,748	
DUTY ON IMPRESSING DOCUMENTS	5,500	7,000	10,000	9,196	7,000	1,004	
FINES AND PENALTIES	14,500	21,000	21,000	16,746	15,000	7,182	Decrease due to the courts now generally refusing to receive insufficiently stamped documents.
MISCELLANEOUS	2,000	2,000	4,000	1,445	2,000	1,707	
	97,34,000	1,01,50,000	98,50,000	95,47,876	1,05,00 000	62,14,968	Increased receipts this year, due to the operations under the Land Registration Act VII (B C) of 1876, which will not occur next year.

Net decrease in 1878-79—Rs 1,16,000

9 P.S 0,000
7.25
105,75,000

105,0,000
7.25
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STAMP BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1878.

RESOLUTION.

READ—

Memoranda Nos. 2363C. and 2392C., dated respectively 12th and 16th January 1878, from the Accountant-General, submitting the budget estimates of receipts and expenditure in the Stamp Department during the year 1878-79.

RECEIPTS.

UNDER the head "sale of general stamps" the Board of Revenue have estimated Rs. 26,14,500 as the receipts for 1878-79, against Rs. 27,72,500 the budget estimate of 1877-78, and Rs. 24,51,033 the actual receipts of 1876-77. In the budget estimate for the current year is included a sum of Rs. 2½ lakhs* on account of the normal increment of revenue expected and claimed by the Government of India under the revised provincial arrangements of March last. Most of this increment should, as the Accountant-General remarks, have been taken against court fee stamps. The revised estimate for the current year, based upon the actual receipts of the first six months, shows Rs. 26,50,000 as the probable income from general stamps. This is so far satisfactory as showing a distinct advance upon the receipts of 1876-77, and the Lieutenant-Governor can see nothing to warrant the anticipation that the receipts of 1878-79 from general stamps will be less than those of the current year. The country is at present generally prosperous; the harvests of the past season have been on the whole well up to the average, and the prospects of the cold-weather crops are particularly promising. The large grain transactions of the past year have brought much money into the country. On the other hand, the Bill now before the Legislature is calculated to improve the stamp administration, and will do something also directly to improve the revenue from general stamps. Looking to all these facts, the Lieutenant-Governor thinks that the revenue under this head for 1878-79 may safely be estimated at Rs. 28,00,000, and that figure will be entered in the budget.

2. Under "court fee stamps" the Board's estimate for 1878-79 is Rs. 69,67,500. The actual receipts of 1876-77 were Rs. 69,40,806. The operations under the Land Registration Act have made the receipts for the current year under this head altogether abnormal, and the revised estimate gives Rs. 76,81,000 as the probable income for 1877-78. These extraordinary receipts will not of course recur, but no allowance has been made by the Board for any normal growth of revenue under court fee stamps. There appears to be some doubt as to the effect which the new Code of Civil Procedure may have upon litigation. The Lieutenant-Governor thinks, however, that on the whole there is not likely to be any marked decrease caused by this; and on the other hand, the improved condition of the country may be expected to have a stimulating effect. His Honor would raise the estimate for 1878-79 to Rs. 71,75,000.

3. *Sale of plain paper.*—The receipts from sale of plain paper are estimated at Rs. 1,30,000, against the regular estimate of Rs. 1,45,000 for the current year. As under the new Civil Procedure Code applications for

* The total annual increment claimed by the Government of India under Stamps with Law and Justice was Rs. 2½ lakhs; of this Rs. 2½ lakhs were shown in 1877-78 against Stamps.

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copies of documents will be more numerous, and looking to the anticipated general increase of business, the probable receipts under this head may be fixed at Rs. 1,45,000.

4. Under the head "duty on impressing documents" the local estimate of Rs. 5,500 is raised to Rs. 7,000.

5. *Fines and penalties* will certainly be more frequent under the new Act. The anticipated receipts are, therefore, fixed at Rs. 21,000 instead of Rs. 14,500 as proposed by the Board.

6. The budget estimate of receipts for 1878-79 as compared with that for 1877-78 will now stand as follows :—

	Budget estimate, 1877-78.	Budget estimate, 1878-79.
	Rs.	Rs.
General stamps	27,72,500	28,00,000
Sale of court fee stamps	69,23,500	71,75,000
Do. of plain papers used with court fee stamps ...	1,19,000	1,45,000
Duty on impressing documents	10,000	7,000
Fines and penalties	21,000	21,000
Miscellaneous	4,000	2,000
Total ...	98,50,000	1,01,50,000

EXPENDITURE.

7. *Charges for the sale of general stamps.*—Under the sub-head "establishment" the Board of Revenue have provided Rs. 300 on account of temporary establishment. The Lieutenant-Governor does not consider this provision necessary, and has therefore disallowed it. The local estimate under the sub-head "establishment" will thus stand at Rs. 8,296.

8. As the estimates of receipts under the heads "sale of general stamps," "sale of court fee stamps," and "sale of plain paper" have been raised, the provision made in the estimate of charges on account of discount under these heads must be raised likewise, as shown below :—

	Budget estimate.	As sanctioned by Government.
	Rs.	Rs.
Discount for sale of general stamps	61,580	62,341
Ditto of court fee stamps	81,700	83,276
Ditto of plain paper	8,000	9,000

9. The other items are accepted, and the budget estimate of expenditure as above modified will stand as follows :—

	Budget estimate, 1877-78.	Budget estimate, 1878-79.
	Rs.	Rs.
Superintendence	70,520	70,932
Charges for the sale of general stamps ...	76,640	76,000
Charges on sale of court fee stamps ...	83,470	89,000
Discount on plain paper	7,370	9,000
Cost price of stamps for sale	.....	88,068
Total ...	2,38,000	3,33,000

ORDER.—Ordered that a copy of this resolution and of the budget estimate be forwarded to the Accountant-General, to the Board of Revenue, and to the Revenue Department of this Office, for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

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No. 298.
COPY forwarded to the Accountant-General for information.

No. 299.
COPY forwarded to the Board of Revenue for information.

No. 300.
COPY forwarded to the Revenue Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1878.

T. B. C.— No. 16879—29-1-78.

Bengal Provincial Budget Estimate of Administration for 1878-79.

No. 2264C., dated Calcutta, the 22nd December 1877.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 14.—Administration.

	Budget estimate, 1878-79.	Sanctioned grants in round numbers, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Imperial. Rs.	Provincial. Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor	96,000	96,000	96,000	.. ..	.....	96,113	.....	96,000	48,000	
Staff and Household of ditto	30,000	27,500	30,000	..	.. .	28,753	.....	29,000	14,526	
Tour expenses	27,000	27,000	27,000	... .	... ..	72,951	.. ...	37,000	18,329	
Legislative Council	25,600	[illegible]	25,600	..	... ..	29,521		24,000	11,947	
Civil Secretariat	3,91,000	3,91,000	3,78,200	13,800	.	3,56,003	116	3,45,000	1,80,605	
Board of Revenue	2,61,081	2,60,000	2,68,850	.. ..	7,769	2,54,829	. ...	2,50,000	1,30,531	
Commissioners . .	4,41,253	4,40,000	4,40,850	403	... ..	4,46,088	5,750	4,40,000	2,14,200	
Provincial Establishment in Office of Account and Audit	33,161	20,000	29,000	4,161	.....	. ....	25,830	31,000	15,533	
Provincial Establishment in Board of Revenue ..	2,520	2,500	2,520	... ..	.....	.....	2,415	2,400	1,167	
Commissioners' Establishment, Provincial ...	13,785	13,500	14,320	....	535	.....	14,383	14,000	6,090	
Total Grant 14, Provincial .	13,23,000	13,15,000	13,12,340	18,364	7,704	12,85,158	48,494	12,59,000	6,39,727	
						13,33,652				

Net increase in 1878-79—Rs. 10,660.

Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
LIEUTENANT-GOVERNOR	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary	1,00,000		1,00,000		1,00,000		96,000				
Less—Deduction on account of Civil Service Annuity ...	4,000		4,000		4,000						
Sumptuary allowance ...	.			96,000	.. ..		113				
Total Lieutenant-Governor...		96,000				96,000		96,113	96,000	48,000	
STAFF AND HOUSEHOLD OF THE LIEUTENANT GOVERNOR.											
Numbers. 1877-78. / 1878-79.											
Salary.											
1 Private Secretary, including military pay and house-rent ...	13,800		10,200		13,800		12,412				
Less—Deduction on account of Funds ...	576		369		576						
Surgeon	...	13,324		9,831	... ..	13,324		12,412			
Establishment.											
Establishment of the Private Secretary ...	4,284		5,160		4,284		4,274				
Establishment expenses at Rs 500 per mensem	6,000		6,000		6,000		5,887				
Temporary establishment ...	.....	10,284		11,160		10,284	532	10,693			
Contingent Charges.											
Furniture allowance	3,000		2,000		3,000		3,000				
Contingencies and miscellaneous	2,992		3,000		2,992		1,680				
Country stationery	..	5,992	.....	6,000	... ..	5,992	12	4,692			
Postage Charges.											
Purchase of service postage stamps	500	500	485	485	500						
Travelling allowances ...						500	955				
Total Staff and Household, &c.		30,000		27,476		30,000		28,753	29,000	14,526	

GRANT 14.—ADMINISTRATION.—(*Continued.*)

Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
TOUR EXPENSES.											
Tour allowances											
Travelling allowances ...											
Deputation allowances .											
Contingencies and miscellaneous	27,000		27,000		27,000		72,951				
Value of medical stores ...											
Service postage stamps ...											
Total Tour Expenses		27,000		27,000		27,000		72,951	27,000	18, 29	
LEGISLATIVE COUNCIL.											
Numbers 1877-78 / 1878-79											
Salary.											
1 / 1 Secretary ..	. ...	12,000		12,000	.....	12,000	.....	16,773			
Establishment.											
4 / 4 Clerks ..	8,340		8 340		8 340			.			
15 / 15 Servants ...	1,236	9,576	1 36	9,576	1,236	9,576	9,621	9,621			
Contingencies											
Country stationery	824		824		824		904				
Contingencies and miscellaneous	1,900		1,900		1,900		1,332				
Service postage stamps ..	1,300	4,024	1,300	4 024	1,300	4,024	1,291	3,527			
Total Legislative Council ..	... ..	25,600		25,600	.....	25,600		29,521	24,000	11,947	
CIVIL SECRETARIAT.											
Numbers 1877-78 / 1878-79											
SECRETARIAT.											
Salaries											
2 / 2 Secretaries ...	80,000		80,000		80,000		1,04,558				Sanctioned in letter from Government of India, Financial Department, No. 620, dated 17th May 1877.
1 Financial Secretary	30,000		30,000		18,000						
1 / 1 Junior Secretary	.....		... ..		.....						
1 / 2 Under Secretaries ..	24,000		24,000		12,000		11,505				
1 / 1 Assistant Secretary	9,600		9,000		12,000		.....				
1 / ..... Extra Civil Officer for Administration Reports	.. ...				600		.. ...				
	1,43,600		1,43,600		1,22,600						
Less—Deduction on account of Civil Service Annuity ..	5,300	1,38,300	5,300	1,38,240	4,400	1,18,200	..	1,16,063			
Establishment											
2 / 2 Personal Principal Assistant Head Clerks	10,800		10,800		10,800		1,81,616				Numbers not entered in local estimate, and no explanation given as to the cause of increase and decrease.
Clerks	1,77,200		1,77,200		1,75,000						
86 / ... . Servants	6,666		6,666		7,000						
Temporary establishment ...	11,200	2,05,866	11,200	2,05,866	12,000	2,02,800	7,982	1,89,598			
Contingencies.											
Purchase of Books and Periodicals .	1,000		1,000		3,000		2,061				No remarks furnished as to the cause of variations under Contingencies The amounts are all short of the actual expenditure of 1876-77 except for travelling allowance, which seems to be in excess of probable requirements.
Subscriptions to Newspapers, Gazettes, &c. ..	600		1,200		1,500		818				
Office expenses and miscellaneous (including State contingencies)	13,000		17,894		18,700		18,286				
Petty construction and repairs	. ...	14,600	... ..	20,154	.....	23,200	116	21,281			
Travelling Expenses.											
Travelling allowances		2,500	.	.....	.....	1,500	.....	1,029			
Postage Charges											
Purchase of service postage stamps ...	. ....	9,000	.....	9,000	.. ...	12,000	.. ...	7,772			
Total carried over	...	3,70,266		3,73,200	. ...	3,57,700	.....	3,35,743			

GRANT 14.—ADMINISTRATION.—(*Continued.*)

Numbers 1877-78	Numbers 1878-79	Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		3,70,366		3,73,290		3,57,700		3,35,743			
		TRANSLATOR'S DEPARTMENT.											
		Salaries.											
1	1	Bengalee Translator and Librarian, including office and house-rent ...	9,360		9,360		9,360		11,612				Annual increase of the Head Translator, letter from Government of India, Financial Department, No. 1059, dated 26th February 1877. The provision for the present year is slightly in excess of the scale.
4	4	Oriya Translators ...	3,480	12,840	3,480	12,840	3,300	12,660		11,612			
		Establishment.											
		Library establishment	2,940		2,940		2,940		8,102				Increase sanctioned for the Bengalee Translator's establishment in Government of Bengal's letter No. 1363, dated 14th May 1877, *i.e.* Rs. 10 a month, or Rs. 120 a year.
		Establishment for the supervision of the Native Press ..	4,392	7,332	4,390	7,330	4,270	7,210		8,102			
		Contingencies.											
		Miscellaneous	470		470		530		582				
		Purchase of service postage stamps	100	570	100	570	100	630	80	662			
		Total ...	.....	20,742		20,740	.....	20,500	.....	20,376			
		Total Civil Secretariat ...	.....	3,91,008		3,94,000	.....	3,78,200	.....	3,56,119	3,45,000	1,80,605	
		BOARD OF REVENUE.											
		Salaries.											
2	2	Members at Rs. 4,000 each per mensem ..	96,000		96,000		96,000		92,160				Pay of Junior Secretary reduced to meet increase in Secretariat—see letter from Government of India, Financial Department, No. 626, dated 17th May 1877.
1	1	Secretary ..	30,000		30,000		30,000						
1	1	Junior Secretary	21,600		21,600		28,000		52,646				
			1,47,600		1,47,600		1,54,000						
		Less—Deduction on account of Civil Service Annuity ...	5,904	1,41,696	5,904	1,41,696	6,160	1,47,840		1,44,160			
		Establishment.											
96	96	Clerks ...	1,06,333		1,06,333		1,06,845		1,04,534				Reduction consequent on vacancies being filled up in the minimum pay of grades.
		Servants ...	5,592	1,11,925	5,592	1,11,925	5,590	1,12,435		1,04,534			
		Contingencies.											
		Office expenses and miscellaneous	4,500		3,440								
		Travelling allowances	1,000		1,000		6,525		3,040				
		Country stationery .. .	500		500		.....		648				
		Petty construction and repairs	60	6,060	60	5,000	 50	6,575	293	3,981			
		Postage Charges.											
		Purchase of service postage stamps	2,000	2,000	1,750	1,750	2,000	2,000	1,508	1,508			
		Total Board of Revenue ...		2,61,681		2,60,371		2,68,850		2,54,829	2,50,000	1,30,351	
		COMMISSIONERS.											
		Salaries.											
8	8	7 Commissioners at Rs. 2,916 each and 1 @ 2,500 per mensem	2,75,000		2,75,000		2,75,000		3,10,234				
1	1	Ditto for Non-Regulation Provinces at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
			3,05,000		3,05,000		3,05,000						
		Less—Deduction on account of Civil Service Annuity ...	12,200	2,92,800	12,200	2,92,800	12,000	2,92,000		3,10,234			
		Establishment.											
125	127	Clerks, Dufterdars, Sheristadars, and others	78,062		78,062		76,684		84,925				Biennial increase, and 3 clerks sanctioned for Bhagulpore against decrease of one clerk in Rajshahye; one servant sanctioned for Bhagulpore in letter No. 41, dated 8th January 1877.
156	157	Servants ...	10,440		10,440		10,248						
		Temporary establishment ...	500	89,002	500	89,002	500	87,432	151	85,076			
		Carried forward ...		3,81,802		3,81,802		3,79,432		3,95,310			

GRANT 14.—ADMINISTRATION.—(*Concluded.*)

DETAIL.	Budget estimate 1878-79.		Revised estimate, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward		3,81,802		3,81,802		3,79,432		3,95,310			
Contingencies.											
Ground rent	116		116		100		5,400				
Office and house rent	4,980		4,980		4,900						
Cost of country stationery ...	1,200		1,200		1,200		1,137				
Office expenses	8,661		8,661		9,138		13,001				Smaller amounts asked for b several Commissioners.
Miscellaneous	3,664		3,664		2,900						
Petty construction and repairs	630		630		750		350				A new tent required for Dacca
		19,251		19,251		18,948		19,888			
Travelling Expenses.											
Travelling allowances		33,570		32,500	34,500	34,500	31,346	31,346			
Postage Charges.											
Purchase of service postage stamps		6,630		6,630	7,170	7,170	6,194	6,194			
Total Commissioners ...		4,41,253		4,40,183		4,40,050		4,52,738	4,40,000	2,13,200	
PROVINCIAL ESTABLISHMENT IN OFFICE OF ACCOUNT AND AUDIT .		33,161		29,000		29,000		25,830	31,600	15,532	Estimate for the year reduce by Government of Bengal.
PROVINCIAL ESTABLISHMENT IN BOARD OF REVENUE		2,520		2,520		2,520		2,415	2,400	1,167	
COMMISSIONERS' ESTABLISHMENT, PROVINCIAL		13,785		13,400		14,323		14,383	14,000	6,090	Reduction of road cess clerk in the Burdwan and Raj shahye Commissioners' office
RENTS, RATES, AND TAXES.											
Office rent	.....	.. .			.....	.....	.....	.....			Transferred to Commissioner and Board of Revenue, fo which offices the provisio was made.
Petty construction and repairs	.....	. .			.....	.....	.....	.....			

C. E. G.—Reg. No. 16552—17-1-78.

ADMINISTRATION BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH JANUARY 1878.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 22640., dated the 22nd December 1877, submitting the Administration Budget for 1878-79.

THE budget head "ADMINISTRATION" is one of the service heads recently transferred by the Government of India to Provincial control, and the estimate now submitted includes provision for all expenditure so transferred, as well as for certain other items which have been under Provincial control since the inauguration of the scheme of Provincial Finance :—

	Rs.		Rs.
* Provincial establishment in the office of Account and Audit	29,000	The grant made to the Provincial Government to meet the charges recently transferred under this head amounts to	12,61,000
Provincial establishment in the Board of Revenue	2,520	And the grant made by the Bengal Government in 1877-78 for the other items hitherto provincial amounts to	51,746*
Commissioners' establishment, provincial ...	14,320		
Board's petty construction and repairs ...	60		
Commissioners' petty constructions and repairs	750		
Commissioners' office and ground rents ...	5,096		
Total ...	51,746	Total ...	13,12,746

The estimate now submitted by the Accountant-General provides for an expenditure of Rs. 13,23,000 during 1878-79, which, if accepted, would make it incumbent on the local Government to supplement the existing budget assignment by about Rs. 10,256.

2. The estimate for 1878-79 as proposed by the Accountant-General compares as follows with the grant for 1877-78 and the actuals of 1876-77 :—

	Accountant-General's estimate, 1878-79.	Grant, 1877-78.	Actuals, 1876-77.
	Rs.	Rs.	Rs.
Expenditure	13,23,000	13,12,746	13,33,652

3. Under the sub-head of "*Staff and Household of Lieutenant-Governor*" the Accountant-General has provided for an expenditure of Rs. 30,000, being the same as the grant for 1877-78. But under Government order No. 12, dated the 2nd instant, a sum of Rs. 27,476 has been sanctioned on this account, and this amount, or, in round numbers, Rs. 27,500, need only be provided for.

4. The sub-head "Tour Expenses" includes the deputation allowance of assistants and travelling allowances of Secretaries, hitherto provided for in the Civil Secretariat Budget. The Accountant-General's estimate of Rs. 27,000 will be accepted.

5. Under the head of "Civil Secretariat" the Accountant-General has made a provision of Rs. 3,91,000, against a sum of Rs. 3,78,200 for 1877-78. The increase is due to the creation of the office of Financial Secretary to the Government of Bengal and to yearly increments in the pay of the clerks of the Secretariat. Under "Contingencies" a sum of Rs. 600 has been estimated by the Accountant-General to cover the "Subscription to Newspapers, Gazettes, &c;" but as the Government has lately agreed to subscribe for 55 copies of the *Indian Agriculturist* at Rs. 12 per copy, the estimate should be increased by Rs. 660, and a provision for Rs. 1,260 should accordingly be made. In the Secretariat budget, as originally prepared, a sum of Rs. 13,000 had been provided for "Office and Miscellaneous Contingencies" with reference to the actuals of 1876-77, which, according to the books of the Secretariat, amounted to Rs. 13,488. But, from the estimate now submitted by the Accountant-General, it appears that the actual expenditure under this head amounted in 1876-77 to Rs. 18,286. The difference between the two actuals is attributed to the exclusion by the Secretariat, and the inclusion by the Accountant-General, under this head, of certain items of contingent expenses incurred in the office at Darjeeling during the

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months of May, June, July, August, and October 1876. The estimate has accordingly been raised to Rs. 17,894. As the provision of Rs. 2,500 for "Travelling Allowances" is included under the sub-head "Tour Expenses," the amount has been struck out of this head. The estimate for 1878-79 for Civil Secretariat will therefore stand at Rs. 3,94,000.

6. Under the head "Board of Revenue," the item of "contingencies" has been reduced from Rs. 6,060 to Rs. 5,000, and the provision on account of purchase of postage stamps has, with reference to the actuals of 1876-77, been reduced from Rs. 2,000 to Rs 1,750. The total grant, therefore, under this head will be Rs. 2,60,371, or, in round numbers, Rs. 2,60,000.

7. Under the head "Commissioners" a provision of Rs. 33,570 has been made for "travelling allowances;" but looking to the actuals of 1876-77, which amounted to Rs. 31,346, the Lieutenant-Governor would reduce the Accountant General's estimate to Rs. 32,500.

Provincial Establishment in Office of Account and Audit
Provincial Establishment in Board of Revenue.
Commissioner's Establishment, Provincial.

8. The three heads noted in the margin were hitherto shown in the Provincial MINOR DEPARTMENTS budget, and have now, under the new classification, been shown in the ADMINISTRATION Budget. Under the head *Provincial Establishment in Office of Account and Audit* a provision of Rs. 33,161 for 1878-79 is made, against the grant of Rs. 29,000 for 1877-78, and the actuals of Rs. 25,830 for 1876-77. As no reason is assigned for an increased expenditure, the Lieutenant-Governor considers that a provision of Rs. 29,000 will be sufficient for 1878-79. For Commissioners' establishment the provision of Rs. 13,785 has been reduced to Rs. 13,400. The Accountant-General's figures will be reduced accordingly, and the limit prescribed should be observed.

9. The Accountant-General's estimates under the other heads are accepted, and the grant for 1878-79 will stand, in round numbers, as follows:—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Salary of Lieutenant-Governor	96,000	96,000
Staff and household of ditto	30,000	27,500
Tour expenses	27,000	27,000
Legislative Council	25,600	25,600
Civil Secretariat	3,91,000	3,94,000
Board of Revenue	2,61,681	2,60,000
Commissioners	4,41,253	4,40,000
Provincial establishment in office of Account and Audit	33,161	29,000
Provincial establishment in Board of Revenue ...	2,520	2,500
Commissioners' establishment, provincial	13,785	13,400
Total ...	13,23,000	13,15,000

ORDER.—Ordered that a copy of this Resolution, and of the Budget Estimate, be forwarded to the Accountant-General, and to the Judicial, Political, Appointment, Revenue, and General Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 171-76.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th January 1878.

C. E. G.—Reg. No. 16551—17-1-78.

Bengal Provincial Budget Estimate of Minor Departments for 1878-79.

No. 2264C., dated Calcutta, the 22nd December 1877.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 15.—Minor Departments.

	Budget estimate, 1878-79.	Sanctioned grant, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals for 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Examinations	1,800	1,000	4,300	.....	2,500	278	767	1,000	290	
Emigration	24,500	24,500	24,200	300	.....	28,556	14,218	24,000	11,862	
Cinchona Plantations	1,05,000	1,05,000	1,33,520	.....	27,620	85,715	2,007	95,000	44,303	
Donations to Scientific Societies, &c. ...	6,000	4,000	8,000	.....	2,000	7,140	2,400	8,000	4,201	
Miscellaneous	2,000	2,000	2,120	.....	120	16,258	.....	.....	.....	
Model Farms—Provincial	10,000	[illegible]	10,000	.....	.....	.....	17,740	14,000	7,737	
Botanical and other public gardens ...	60,300	60,300	62,700	.....	2,400	.....	1,28,177	63,000	33,158	
Provincial statistics	5,300	1,500	6,500	.....	2,700	.....	10,537	12,000	7,178	
Registration of river-borne traffic ...	30,900	25,000	2,530 / 32,000	.....	3,630	2,433	25,646	28,000	14,014	
Public Exhibitions and Fairs—Provincial	750	750	440	310	.....	.....	1,215	400	.....	
Provincial Museums	10,000	10,000	11,900	.....	1,900	.....	11,344	11,000	6,117	
Rents, rates and taxes	550	550	550	.....	.....	.....	.....	500	.....	
Petty construction and repairs	500	500	500	.....	.....	.....	64	100	52	
Total Grant 15, Provincial ...	2,58,500	[illegible]	2,99,260	610	42,870	1,48,646	2,01,693	2,57,000	1,28,892	
						3,50,339				

Net decrease in 1878-79—Rs. 42,260.

Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
EXAMINATIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Central Examination Committee.											A small provision made for Native Civil Service examinations to cover contingencies.
Establishment, contingencies and service postage	800		800		800		278	.....			
Native Civil Service Examination fees ..	1,000		200	1,000	3,500		.....	767			
Total Examinations ...		1,800				4,300	278	767	1,000	290	
EMIGRATION.											
Numbers. 1877-78. / 1878-79. — Charges under Act XIII of 1864.											
Salaries.											
1 / 1 Protector of Emigrants ...	9,504		9,504		9,504		16,796				
1 / 1 Personal Assistant ...	2,592		2,520		2,520						
1 / 1 Medical Inspector ...	3,600		3,600		3,600						
		15,696		15,696		15,624		16,796			
Establishment.											
21 / 24 Establishment	.....				.....						Three servants increased under letter from Government of Bengal, No. 1810, dated 8th May 1877.
		6,652		6,652		6,494		10,116			
Contingent Charges.											
Miscellaneous	784		784		702		1,005				
Travelling allowance	.....		..		.....		525				
House rent	1,188		1,188		1,200		.....	1,428			
		1,972		1,972		1,902		1,530			
Postage Charges.											
Purchase of service postage stamps ...	.....	180	....	180	.....	180	114				
Total Emigration	.....	24,500		24,500	.....	24,200	28,556	1,428	24,000	11,862	Under orders of the Secretary of State, conveyed in despatch No. 366, dated 5th October 1876, the expenditure of the office of Protector of Emigrants is now divided between this head and Inland Labour Transport Fund, in the proportion of three-fifths to the former and two-fifths to the latter head.

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GRANT 15.—MINOR DEPARTMENTS.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS
		CINCHONA PLANTATIONS.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
		PLANTATION ACCOUNT.											
		Salaries.											
1	1	Head Gardener (including pony allowance)	5,160		5,160		5,160						
1	1	Second Gardener	3,180		3,180		3,180		11,186				
2	2	Assistant Gardeners ...	4,020		4,020		4,020						
1	1	European Assistant	2,400		2,400		2,400						
				14,760		14,760		14,760		11,186			
		Establishment.											
		Native establishment for Plantation	... ..	47,658		47,658	....	47,658	.....	47,939			
		Contingent Charges.											
		House rent for Superintendent at Darjeeling	2,025		2,025								
		Packing, freight, &c., of bark to London for sale .	5 000		5,000		2,020		1,213				For sending 50,000 pounds of dry first quality red bark to London for sale.
		Miscellaneous	6,000		6,000		6,000		Included below.				
				13,025		13,025		8,020		1,213			
		Postage Charges.											
		Service postage stamps ..	...	182	.	182	.... .	182		90			
		MANUFACTORY ACCOUNT.											
		Salaries.											
1	1	Quinologist, including house allowance	6,700		6,700		11,500		11,375				The salary of the Quinologist has been estimated at the reduced scale of Rs. 558-5-4 per mensem in accordance with the arrangement sanctioned by Government of India, Financial Department, in letter No 2185, dated 14th August 1876, as he also holds the post of Professor of Chemistry in the Medical College
1		Foreman	.....		... .		1,800		150				
				6,700		6,700		13,300		11,525			
		Establishment.											
		Establishment for the Quinologist	.....	2,500		2,500	.....	6,000		617			
		Contingent Charges.											
		Laboratory and manufacturing expenses	20,000 / 175		20,000		22,000						
		Chemicals and appliances for analysis ...	.. .		.....		300		12,694				
		Additional appliances, sheds, &c., for extended manufacture	...		. .		20,400						
		Miscellaneous	500		500		...						
		Petty construction and repairs	100		.... .		100		2,882				For carriage of febrifuge to Calcutta.
		One-third freight on stores . ..	. ..		.. .		.....		220				
		Service postage stamps	..		200		.....	...	.....				
				20,775		20,700		42,800		15,796			
		Travelling Expenses.											
		Travelling allowances	.....	300		300	.....	800	.....	255			
		Total Cinchona Plantations ..	. ..	1,05,900		1,05,825	.....	1,33,520	.....	85,714	95,000	44,303	
		DONATIONS TO SCIENTIFIC SOCIETIES, &c.											
		Agri-Horticultural Society ...	.	.			2,000		2,400	2,400	.....	1,200	The grant was sanctioned for three years from January 1875 and will cease with the present year. Letter from Government of Bengal, No 307, dated 5th May 1875.
		Asiatic Society.											
		Collection and publication of Sanscrit manuscripts ...	.....				.....		...				
		Allowance for standard and useful oriental works	6,000		4,000		6,000		6,000		.....	3,000	
		Allowance for house rent	.....				.....		1,440				
		One-third freight on stores	.....				.....		.....				
		Total Donations to Scientific Societies, &c. ...	.....	6,000		4,000	.....	8,000	..	7,440	8,000	4,201	
		PUBLIC EXHIBITIONS AND FAIRS.											
		Donation to Chota Nagpore Fair	250		250		250		80		.....	.....	Increase admitted under letter from Government of Bengal, No. 2215, dated 17th July 1875.
		Ditto Chybassa do.	200		200		50		1,076		.....	.....	Increase sanctioned in letter from Government of Bengal, No. 2219, dated 17th July 1876.
		Ditto Tilaiya do. ...	250		250		140		50				
		Ditto Dumsong do.	.....				.....		9				
		Public Exhibitions and Fairs ...	.....	750		750		440		1,215	400		
		MISCELLANEOUS.											
		Purchase of photographs	.....				.. ..		.....				
		Experimental factories	.....				.... .		.....				
		Miscellaneous	.....		.....	2,000	2,120		16,258				
		Total Miscellaneous ...	.....	2,000			.. ..	2,120	.....	16,258	... .	.....	A small provision to meet any unforeseen charge of a miscellaneous character
		MODEL FARMS—PROVINCIAL.											
		Establishment	.....		.....	..	3,600		5,163		...	.....	No estimates have been furnished by local officers, but as expenditure is proceeding in Durbhunga and Mozufferpore the grant for the present year is reproduced.
		Contingent charges	.....		.....	....	.....		11,989				
		Travelling allowances	... ..		.....	.	6,400		126				
		Service postage stamps	.....			.			.....				
		Petty construction and repairs	. ....		. .		..		502				
		Total Model Farms, &c. ...	.....	10,000			.....	10,000	.....	17,740	14,600	7,737	

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GRANT 15.—MINOR DEPARTMENTS.—(*Concluded.*)

Numbers 1877-78.	Numbers 1878-79.	DETAIL.	Budget estimate, 1878-79.		Sanctioned grant, 1877-78.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
		BOTANICAL AND OTHER PUBLIC GARDENS.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Superintendent	18,000		[illegible]		18,000		15,600				
1	1	Curator	4,500		[illegible]		4,500						
1	1	Botanical Collector	2,400		[illegible]		2,400		10,820				
1	1	Botanist for Herbarium ...	3,600		3,600		3,600						
1	1	Assistant Gardener ...	1,800		1,800		1,800						
				30,300		30,300		30,300		26,420			
		Establishment.											
1	1	Native Overseer	840		840		840		17,044				
		Native establishment ...	13,807		13,807		13,807						
		Temporary establishment ..	2,300		2,300		2,300						
				16,947		16,947		16,947		17,044			
		Contingent Charges.											
		Office expenses and miscellaneous	2,500		2,500		2,500						
		Charges for the collection and distribution of seeds	1,800		1,800		2,500						
		Manure	1,200		1,200		2,000		16,985				
		Expenses for the herbarium	1,200		1,200		1,200						
		Library charges	1,500		1,500		1,500		200				
		Repair of roads	... ..		...		... ..		.....				
		Cost of medical stores	2,200		[illegible]		3,100		124				
		Purchase of service stamps	153		153		153		580				
		Travelling allowances	2,200		2,200		2,200		856				
		Freight on Europe stores	... ..				...		2[illegible]				
				12,753		12,757							
		Grant to Monghyr Public Garden ...	300		300	[illegible]	300		275	167			
		" *Zoological Gardens*	... ..	.....	20,000	20,000	.....	12,353	64,157	83,199			
		Total Botanical Gardens ...	.....	60,360		80,300	...	59,600 3,100	.....	1,26,663	63,000	33,138	
		PROVINCIAL STATISTICS.											
		Establishment for vital statistics ...	3,800		.....		4,500		9,981			6,454	Establishments have been abolished in several districts.
		Establishment for correcting and writing up census register	1,500		1,500		2,000		556			724	
				5,300		1,500							
		Total Provincial Statistics ...	.....					6,500		10,537	12,000	7,178	
		REGISTRATION OF RIVER-BORNE TRAFFIC.											
		Establishment	30,900		25,000		2,500		1,521	20,042			Reduction of establishments in Hooghly, Mymensing, Patna, Pubna, and Julpigoree, against increase for Howrah and 24-Pergunnahs.
		Boat establishment					32,000		854	254			
		Contingencies							58	4,574			
		Travelling allowances ...					30		.....	.....			
		Petty construction and repairs	.....						.....	740			
		Total Registration, &c. ...	.....	30,900		25,000		32,000 2,530	2,433	25,610	28,000	14,014	
		PROVINCIAL MUSEUM.											
		Economic Museum.											
		Salaries	4,800		4,800		6,000		3,552				
		Establishment	2,340		2,340		2,000		2,977				
				7,140		7,140		8,000		6,529			
		Contingent Charges.											
		Office expenses and miscellaneous	65 720		785		900		3,459				
		Collection of specimens, &c.	2,000		2,000		3,000		1,064				
		Country stationery	.....		...		.....		4				
		Service postage stamps	75		75		.....		56				
		Stores from England	.....		...		... ..		122				
		Freight paid in India	140		140		3,900		110				
				3,000		3,000				4,815			
		Total Provincial Museums ...	.....	10,140		10,140	...	11,900	..	11,344	11,000	6,117	
		RENTS, RATES, AND TAXES.											
		Office rents	550			550	550		... ..			...	
		Total Rents, &c. ...	.....	550			...	550		.....	500	.	
		PETTY CONSTRUCTION AND REPAIRS	.....	550		550	.....	500		64	100	52	

C. E. G.—Reg. No. 16276—6 2-78.

MINOR DEPARTMENTS BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5th FEBRUARY 1878.

RESOLUTION.

READ—

Memoranda from the Accountant-General, No. 2264C., dated 22nd December 1877, and No. 2427C., dated the 24th January 1878, submitting the budget estimate of the Minor Departments for 1878-79.

THIS budget includes all the heads of expenditure under Imperial—Minor Departments, which have been transferred to the Government of Bengal from 1st April last, as well as certain other heads which were provincial before the new financial scheme came into force. The grant made by the Government of India to meet the charges on account of the transferred heads amounted to ... ... Rs. 1,68,000 and the grant made by the Government of Bengal in 1877-78 for the other items hitherto provincial amounts to ... ... „ 1,31,434*

		Rs.
Native Civil Service Examination	...	3,500
Census ...	...	2,000
Model Farms ...	...	10,000
Botanical and other gardens	...	62,700
Provincial Statistics ...	...	4,500
Registration of Traffic ...	...	32,000
Public exhibition, &c. ...	...	425
Provincial Museums ...	.	11,904
Rents, rates, and taxes	...	3,775
Petty construction and repairs	...	630
Total	...	1,31,434

Total Rs. ... 2,99,434

The estimate submitted by the Accountant-General for 1878-79 provides for an expenditure of Rs. 2,58,500.

2. The following table compares the Accountant-General's estimate with the sanctioned grant for 1877-78:—

				Accountant-General's estimate, 1878-79.	Sanctioned grant, 1877-78.
				Rs.	Rs.
Examinations	...	...	...	1,800	4,300
Emigration	...	...	..	24,500	24,200
Cinchona Plantation	..	...	...	1,05,900	1,33,520
Donations to Scientific Societies		...	...	6,000	8,000
Miscellaneous	...	...	...	2,000	2,120
Model Farms	...	...	...	10,000	10,000
Botanical and other gardens		...	...	60,300	62,700
Provincial Statistics	...	...	...	5,300	6,500
Registration of Traffic	...	...		30,900	34,530
Public Exhibition, &c.	...	...	...	750	440
Provincial Museums	...	...	...	10,000	11,900
Rents, rates, and taxes	...	...	...	550	550
Petty construction and repairs		...	...	500	500
		Total	...	2,58,500	2,99,260

3. *Examinations.*—Under this head a provision of Rs. 1,800 is made for "Native Civil Service Examination Fees," against a grant of Rs. 3,500 for the current year. But having regard to the order of the Government of India in the Financial Department, No. 8, dated the 3rd February 1877,

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which prohibits payment of fees to examiners, the Lieutenant-Governor considers that a provision of Rs. 800 for the Central Examination Committees, and of Rs. 200 for travelling and other charges connected with the Native Civil Service Examination, will be sufficient for next year. The total grant for *Examinations* will be Rs. 1,000.

The Accountant-General's estimate of Rs. 24,500 under *Emigration* is accepted.

4. *Cinchona Plantations.*—The Accountant-General provides for an expenditure of Rs. 1,05,900 on account of the charges connected with the Cinchona Plantations and Febrifuge Factory, against the sanctioned grant of Rs 1,33,520 for 1877-78. Separate orders have been passed by the Lieutenant-Governor on this subject sanctioning a grant of Rs. 1,05,825 for the next year. This amount, or in round figures Rs. 1,05,900, will accordingly, as proposed by the Accountant-General, be entered in the budget.

5. *Donations to Scientific Societies* —A sum of Rs. 6,000 is provided in the budget for "Allowance to the Asiatic Society for standard and useful oriental works," but as the actual donation to the Society is Rs. 3,200, the Lieutenant-Governor will pass Rs. 4,000 only on this account. The estimates of Rs. 750 on account of "Public Exhibitions" and Rs. 2,000 for "Miscellaneous" are passed.

6. *Model Farms.*—A provision of Rs. 10,000 is made for Model Farms for 1878-79, but as all the farms have been closed, and the Poosah Farm has been leased out to Messrs. Begg, Dunlop & Co., the item will be altogether expunged from the budget.

7. *Botanical and other Gardens.*—Under this head the Accountant-General has provided Rs. 60,000 for the Botanical Gardens and Rs. 300 for the Monghyr Gardens. These items are passed, and a grant not exceeding Rs. 20,000 is also sanctioned on account of the Zoological Gardens at Alipore. The total grant under this head will therefore be Rs. 80,300.

8. *Provincial Statistics.*—Under this head the Accountant-General has provided Rs. 3,800 on account of "Establishment for the collection of vital statistics in selected areas," but as the selected areas and their establishments have been abolished under recent orders of Government, this item is struck out of the budget. The Accountant-General, however, has submitted a supplementary estimate for Rs. 1,500 on account of establishment for correcting and writing up Census Registers during 1878-79. This amount is passed.

9. *Registration of River-borne Traffic.*—Under this head a provision of Rs. 30,900 is made for 1878-79. The provision appears to be excessive, especially as reductions have been made in the establishments employed for the purpose. A grant of Rs. 25,000 will be sufficient for all such establishments, as well as for the collection of railway statistics. The estimate of Rs. 10,000 on account of Provincial Museum is accepted, and the estimates for "Rents, rates, and taxes" and "Petty construction and repairs" are passed.

10. Under the above orders the grant for 1878-79 will be as follows :—

	Sanctioned grant 1878-79. Rs.
Examinations	1,000
Emigration	24,500
Cinchona Plantation	1,05,900
Donations to Scientific Societies	4,000
Miscellaneous	2,000
Botanical and other gardens	80,300
Provincial Statistics	1,500
Registration of Traffic	25,000
Public Exhibitions and Fairs	750
Provincial Museums	10,000
Rents, rates, and taxes	550
Petty construction and repairs	500
Total	2,56,000

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ORDER.—Ordered that a copy of the Resolution, with a copy of the Budget, be forwarded for information to the Secretary to the Board of Revenue, to the Protector of Emigrants, to the Superintendent of the Botanical Garden, to the Inspector-General of Registration, to the Secretary to the Economic Museum Committee, to the Accountant-General, and to the Political (Emigration) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 451-57.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 5th February 1878.

C. E. G.—Reg. No. 17075—6-2-78.

Bengal Provincial Budget Estimate of Receipts for 1878-79.

No. 2355C., dated Calcutta, the 11th January 1878.
Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate from 1st April 1878 to 31st March 1879.

13.—Law and Justice.

Revenue and Receipts.	Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877-78.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property	35,000	35,000	34,000	28,984	26,000	14,781	Estimated by local officers with reference to probable receipts from property in story.
Court fees realized in cash	25,000	25,000	21,000	29,309	27,000	14,294	Increased with reference to actuals, as recoveries on account of pauper suits realized in cash are credited to this head.
General fees, fines and forfeitures	6,68,000	6,68,000	6,65,000	6,62,716	6,60,000	3,38,281	Increase expected under the operation of High Court's circular No. 8, dated 20th June 1875.
Miscellaneous	5,000	5,000	5,000	8,658	8,000	6,903	
Total Law and Justice ...	7,33,000	7,38,000	7,25,000	7,29,757	7,21,000	3,74,259	

Net increase in 1878-79—Rs. 8,000.

Grant 16.—Law and Justice.

Expenditure.	Budget, estimate, 1878-79.	Sanctioned grants in round numbers, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals, for six months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court Judges . . .	6,00,000	6,00,000	6,00,000	....	.....	6,08,908	.....	6,00,000	2,97,446	
High Court, Appellate Branch, at the Presidency	2,96,000	2,95,000	2,92,000	4,000	.....	2,87,205	.....	2,90,000	1,45,005	
High Court, Original Branch, at the Presidency	2,02,000	2,02,000	2,02,960	30	..	1,90,627	1,034	2,00,000	1,01,602	
Coroner's Court	13,100	13,100	13,440	....	340	10,052	1,440	13,000	6,911	
Justices of the Peace	50,000	50,000	54,000	...	2,000	48,804	...	48,000	20,032	
Civil and Sessions Courts	31,34,000	31,04,000	31,05,790	24,210	.....	30,88,231	14,208	30,75,000	15,32,055	
Courts of Small Causes	2,90,000	2,90,000	2,89,730	270	...	2,73,088	8,583	2,70,000	1,39,032	
Criminal Courts	18,50,000	18,50,000	18,76,300	....	26,300	17,98,306	13,791	17,90,760	8,92,848	
Provincial Establishment in High Court, Calcutta	360	360	360	... ..	... ..	.....	.....	360	180	
Sub-divisional establishments ...	1,09,690	1,09,670	1,08,260	1,410	... ..	.....	360	1,00,000	49,843	
Rents, rates, and taxes	1,880	1,880	1,880	.. .	.....	.....	1,02,212	1,880	940	
Total Grant 16 ...	65,54,520	65,17,000	65,44,720	29,920	28,640	63,01,211	1,36,688	63,89,000	31,86,394	

Net increase in 1878-79—Rs. 1,280.

Numbers. 1877-78.	Numbers. 1878-79.	Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT JUDGES.											
1	1	Chief Justice	72,000		72,000		72,000		72,000				
11	11	Puisne Judges at Rs. 4,166 each per mensem	5,50,000		5,50,000		5,50,000		5,35,227				
		Traveling allowance ...	.. ...				.. ..		164				
				6,22,000		6,22,000		6,22,000		6,07,391 / 1,517			
		Less—Deduction on account of Civil Service Annuity	.....	12,000	.....	12,000	.....	12,000	.....	.....			
				6,10,000		6,10,000		6,10,000		6,08,908			
		Deduct—Probable savings	.....	10,000	..	10,000	.....	10,000	.....	.. ..			
		Total High Court Judges ...	.....	6,00,000		6,00,000		6,00,000		6,08,908	6,00,000	2,97,446	

GRANT 16.—LAW AND JUSTICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	DETAILS.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT, APPELLATE BRANCH.											
		Salaries.											
1	1	Registrar ...	20,400		20,400		20,400		38,073				
1	1	Deputy Registrar	12,000		12,000		12,000						
1	1	Assistant Registrar	8,400		8,400		8,400						
			40,800		40,800		40,800		.....				
		Less—Deduction on account of Civil Service Annuity ...	816	39,984	816	39,984	816	39,984					
		Establishment.											
29	29	Interpreters and Translators	65,000		65,000		62,984		62,503				Progressive increments falling due during the year.
141	141	Clerks	1,52,587		1,52,587		1,50,590		1,57,359				
146	145	Servants, &c. ...	12,288		12,288		12,372						
1	1	Bailiff	1,800	2,31,675	1,800	2,31,675	1,800	2,27,746					
		Contingencies.							2,19,862				
		Printing special appeals and pleadings ...	8,000		8,000		12,000		10,860				Reduced with reference to the new rules made by the Court for the preparation of paper books.
		Library	1,440		1,440		1,440		311				
		Office expenses	10,000		10,000		12,000		8,805				Reduced with reference to actuals.
		Country stationery	.....		.....		.....		233				
		Travelling allowance	.....		.....		.....		.....				
		One-third freight on stores	.....	19,440	.....	19,440	.....	25,440	1				
		Postage Charges.							20,230				
		Purchase of service postage stamps ...	.....	10,000	...	10,000	.....	12,000	9,040				Ditto ditto.
		Total ...	.....	3,01,099	.	3,01,099	.....	3,05,170	2,87,205				
		Deduct—Probable savings	.....	5,099	...	5,099	.....	13,170	.....				
		Total High Court, Appellate Branch ...	.....	2,96,000	...	2,95,000	.....	2,92,000	2,87,205		2,90,000	1,45,005	
		HIGH COURT, ORIGINAL BRANCH.											
		Salaries.											
1	1	Clerk of the Crown	8,400		8,400		8,400		30,000				
1	1	Registrar, Accountant-General, Taxing Officer, and Sealer	22,500		22,500		22,500						
1	1	Assistant Registrar	9,000		9,000		9,000		17,329				
1	1	Chief Clerk	12,000		12,000		12,000						
1	1	Receiver	8,400		8,400		8,400		10,810				
1	1	Clerk to the Chief Justice ..	6,000		6,000		6,000						
1	1	Sheriff	1,168	67,468	1,168	67,468	1,836	68,136	1,168				An excess estimate in former years
		Establishment.							60,207				
5	5	Translators and Interpreters	24,000		24,000		24,000		92,648				
95	95	Clerks	66,807		66,807		66,095						Annual and biennial increase.
49	49	Servants	4,303		4,303		4,303						
	1	Keeper of the Court . ..	1,800		1,800		1,800		1,800				
	—	Sheriff's Office Establishment	5,520		5,520		5,520		5,581				
	—	Court House servants ...	660	1,03,000	660	1,03,000	660	1,02,378	660				
		Contingencies.							1,00,689				
		Petty construction and repairs	.....		.....		.....		.....	74			
		Country stationery	.....		...		.....		170				
		Office expenses and miscellaneous ...	15,488		15,388		15,402		27,875				
		Sheriff's office contingencies	2,984		2,984		2,984		1,670				
		High Court stamps for Government suits	13,000		13,000		13,000		.....				
		Office and house rent	960	32,332	960	32,332	960	32,346	.....	960			
		Postage Charges.							29,715				
		Purchase of service postage stamps ...	.....	100	.....	100	.....	100	16				
		Total High Court, Original Branch ...	.....	2,02,990	.....	2,02,990	.....	2,02,960	1,90,627	1,034	2,00,000	1,01,602	
		CORONER'S COURT.											
		Salaries.											
1	1	Coroner* {including conveyance allowance	4,032		4,032		4,032		9,532				
1	1	Surgeon	6,000	10,032	6,000	10,032	6,000	10,032					
		Establishment.											
1	1	Clerk and Interpreter ...	720		720		720		939				
3	3	Servants	216	936	216	936	216	936					
		Contingencies.											
		Office expenses	692		692		1,032		471				Contingencies reduced with reference to the actuals of the past three years.
		Country stationery	...		.....		... ..		10				
		Office and house rent	1,440	2,132	1,440	2,132	1,440	2,472	.....	1,440			
		Total Coroner's Court ...		13,100		13,100		13,440	10,952	1,440	13,000	6,911	

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."

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GRANT 16.—LAW AND JUSTICE.—(*Continued.*)

Numbers. 1877-78.	Numbers. 1878-79	DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
		JUSTICES OF THE PEACE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Magistrate*	18,000		18,000		18,000		32,973				
1	1	Magistrate	15,000		15,000		15,000						
				33,000		33,000		33,000					
		Establishment.											
12	12	Clerks and Interpreters ...	12,239		12,239		12,009		12,151				Annual increments.
8	8	Servants	648		648		648						
				12,887		12,887		12,667					
		Contingencies.											
		Charges for mofussil witnesses attending the High Court	4,000		2,000		7,000		1,204				Contingent heads reduced generally with reference to actuals.
		Dieting witnesses	5,000		1,000		1,000		219				
		Travelling allowance to witnesses and conveyance of prisoners	600		600		1,000						
		Fees to interpreters	300		300		300		130				
		Feed and keep of horses for the prisoners' jail van	800		800		1,000		544				
		Office expenses and miscellaneous ...	1,813		1,813		2,693		1,377				
		Purchase of service postage stamps ...	150		150		.....		144				
		Country stationery	150		150		50		152				
				12,813		6,813		13,043	3,770				
				58,700		52,700		58,700					
		Deduct—Probable savings		2,200		2,700		4,700					
		Total Justices of the Peace ...		52,000		50,000		54,000	48,894		48,000	48,000	
		CIVIL AND SESSIONS COURT.											
		Salaries.											
14	14	District and Sessions Judges at Rs. 2,500 each per mensem	4,20,000		4,20,000		4,20,000		8,22,302				
14	14	Ditto at Rs. 2,000 per mensem	3,36,000		3,36,000		3,36,000						
1	1	Judicial Commissioner at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
		Additional Judges	.....		.....		.....						
2	2	Assistant Judges	28,800		28,800		28,800						
41	41	First subordinate Judges...	3,64,800		3,64,800		3,64,800		3,57,981				
187	194	Moonsifs	6,92,400		6,92,400		6,70,800		6,56,920				According to the number shown in the Bengal Civil List.
			18,72,000		18,72,000		18,50,400		18,37,203				
		Less—Deduction on account of Civil Service Annuity ...	32,592		32,592		31,400						The post of Judicial Commissioner is now held by a Covenanted Civilian.
				18,39,408		18,39,408		18,19,000					
		Establishment.											
27	29	Translators	32,928		32,928		31,128		31,598				Two translators sanctioned for Chittagong and Noakholly.
69	66	Civil Court Ameens ...	42,720		42,720		46,440		43,740				
		Judges' Establishment—											
446	453	Clerks	2,17,201		2,17,201		2,13,823		2,24,202				Biennial increase and nine additional clerks sanctioned for Bhagulpore, Noakholly (new Judgeship) and Nuddea.
272	276	Servants	18,513		18,513		18,177						
		Temporary establishment	300		300		1,150		486				Increase for Noakholly (new Judgeship), Jessore and Tirhoot, against two servants abolished in Burdwan.
274	293	Subordinate Judges' establishment	79,035		79,035		73,695		71,403				Biennial increase and two new establishments for Burdwan and Noakholly.
727	737	Moonsifs' establishment ...	2,52,794		2,52,794		2,45,149		2,44,202				Two additional establishments for Bhagulpore and Beerbhoom, and a clerk and servant for Darjeeling.
				6,43,491		6,43,491		6,29,562	6,15,631				
		Contingencies.											
		Office and ground rent	5,853		5,853		4,490		.....	2,051			Increase sanctioned for Banka and Backergunge in Government of Bengal's letters Nos. 3344 and 376, dated 13th July 1877 and 25th January 1877.
		Petty construction and repairs	11,542		11,542		11,300		.....	12,217			A new Moonsif's cutcherry in Tirhoot sanctioned in Government of Bengal's letter No. 391, dated January 1877.
		Country stationery	39,393		39,393		38,398		36,753				Creation of additional Moonsifees.
		Office expenses and miscellaneous ...	26,671		26,671		25,266		25,913				
		Diet allowance to witnesses in sessions cases	18,457		18,457		19,731		16,728				
		Cost of land	330		330		50		1,398				
				1,02,246		1,02,246		83,445 / 15,790	80,792	14,268			
		Travelling Expenses.											
		Travelling expenses and allowances ...		25,119		25,119		21,778	29,158				Increased with reference to actuals, the local estimates do not provide for travelling allowance on joining appointments.
		Postage Charges.											
		Purchase of service postage stamps ...		18,189		18,189		17,257	15,148				
		Carried over ...		26,28,453		26,28,453		25,86,832					

* This officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

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GRANT 16.—LAW AND JUSTICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
		CIVIL AND SESSIONS COURT—(*Contd.*)	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		26,28,453		26,28,453		25,86,832					
		Charges for the service of Judicial Processes.											
26	27	Writers	3,240		3,240		3,120		2,760				Estimated by Judges with reference to the rules framed by the High Court under the Court Fees Act No. VII of 1870.
219	231	Nazirs	1,04,627		1,04,627		97,633		94,490				
5,275	5,529	Peons	4,52,384		4,52,184		4,22,482		4,03,855				
		Extra peons	25,926		25,926		24,808		8,483				
		Contingencies	1,060		1,060		1,345		465				Larger establishment likely to be entertained.
		Travelling allowance	1,118		1,118		510		246				
				5,88,355		5,88,355		5,49,958	5,10,299				
				32,16,808		32,16,808		31,36,790					
		Deduct—Amount payable by the Cooch Behar State.		12,000		12,000		12,000					
				32,04,808		32,04,808		31,24,790					
		Deduct—Probable savings		70,808		1,00,808		19,000					
		Total Civil and Sessions Courts ...		31,34,000		31,04,000		31,05,790	30,88,231	14,268		15,32,655	
Numbers 1877-78.	Numbers 1878-79.	COURTS OF SMALL CAUSES.											
		PRESIDENCY COURT.											
		Salaries.											
1	1	First Judge	26,568		26,568		25,368						Progressive annual increments of the First and Fourth Judges.
3	3	Second, Third, and Fourth Judges.	46,881		46,881		46,281		64,612				
1	1	Clerk of the Court (Offg. 5th Judge.)	12,000		12,000		12,000						
1	1	Deputy ditto	6,000		6,000		6,000		18,000				
				91,449		91,449		89,649	82,612				
		Establishments.											
58	58	Clerks and Cashiers	37,584		32,584		37,584						
4	4	Interpreters and Translators	6,000		6,000		6,000						
52	52	Bailiffs, Criers, and others	22,979		22,979		22,801		70,041				
			1,800		1,800		1,800						
42	42	Servants	3,216		3,216		3,216						
				69,779		71,579		69,601					A larger amount of commission expected to be payable to the bailiffs.
				1,800				1,800	70,041				
		Contingencies.											
		Office expenses	1,772		1,772		2,000		1,185				
		Miscellaneous	...		.....				.....				
		Country stationery	200		200		200		87				
				1,972		1,972		2,200	1,272				
		Total Presidency Court		1,65,000		1,65,000		1,63,250	1,54,825				
Numbers 1877-78.	Numbers 1878-79.	MOFUSSIL COURTS.											
		Salary.											
1	1	Judge	18,000		18,000		18,000		17,400				
		Deduct—Civil Service Annuity	720		720		720		. .				
				17,280		17,280		17,280	17,400				
		Establishment.											
63	77	Clerks and Cashiers ...	51,648		51,648		45,948						Reorganization of establishments under orders of Government of Bengal, No. 3177, dated 28th June 1877.
84	84	Bailiffs	5,568		5,568		5,568						
6	2	Sale Ameens	336		336		1,008						Ameens dispensed with in Bhagulpore, Kooshtea, Monghyr, and Narail.
53	53	Servants	2,928		2,928		2,928						
				60,480		60,480		55,452	55,975				
		Process-Service Charges.											
9	4	Nazirs	2,340		2,340		5,340		4,998				Abolition of posts in Hooghly, Kooshtea, Monghyr, Meherpore, and Narail.
444	443	Peons	33,192		33,192		33,276		32,499				
		Extra peons	1,156		1,156		1,564		45				
		Contingencies	29		29		31		45				
		Travelling allowances	.....		.....		261		645				The nazirs attached to the peripatetic establishments have been abolished.
		Contingencies.		36,717		36,717		40,472	38,232				
		Office and house rent	2,340		2,340		2,340		.....	3,037			
		Petty construction and repairs	675		675		640		.... .	546			
		Stationery	1,117		1,117		1,177		968	.....			
		Miscellaneous	2,939		2,939		3,751		3,282	.....			
				7,071		7,071		7,908	4,250	3,583			
		Carried over .		1,21,[illegible]		1,21,548		1,21,112					

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GRANT 16.—LAW AND JUSTICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURT OF SMALL CAUSES—(*Contd.*)											
		MOFUSSIL COURTS—(*Contd.*)											
		Brought forward		1,21,548		1,21,548		1,21,112					
		Travelling Expenses.											
		Travelling expenses and allowances	.....	3,202	.. .	3,202	. ...	5,001	2,197				The peripatetic establishments have been abolished.
		Postage Charges.											
		Purchase of service postage stamps	. . .	250	.. .	250	367		209				
		Total Mofussil Courts	.	1,25,000		1,25,000	.....	1,26,460	1,18,263				
		Total Courts of Small Causes	.....	2,90,000	. .	2,90,000	.....	2,89,730	2,73,088	3,583	2,70,000	1,39,932	
		CRIMINAL COURTS.											
		Salaries.											
403	386	Moiety of the salaries of Collectors, Magistrates, and others, as particularized under Grant 4, "Collectors," &c., Establishments," page 331 ..	12,50,000		12,50,000		13,25,000		12,16,485				
3	3	Cantonment Joint Magistrates	33,935		33,935		33,935		40,751				
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack	4,800		4,800		4,800		4,000				
				12,88,735		12,88,735		13,63,735	12,61,236				
		Establishment.											
1,099	1,126	Clerks	3,21,179		3,21,179		3,10,066		3,25,436				Biennial increase of pay, revision of Doomka Deputy Commissioner's establishments, and increase for Deputy Magistrates.
806	810	Servants	33,553		33,553		33,451						
		Honorary Magistrates' establishment, &c.	5,715		715		5,571		2,924				Increase for Deputy Magistrates.
		Temporary establishment	445		445		1,061		334				Increase for an Honorary Magistrate in Cuttack
				3,60,892		3,60,892		3,50,149	3,28,694				
		Contingencies.											
		Office and ground rent	5,866		5,866		8,645		.....	9,187			House allowance discontinued to sub-divisional officer at Brahmunberia and saving in Tipperah and Gya by the acquisition of land under Act X of 1870.
		Petty construction and repairs	6,652		6,652		7,055		.....	4,604			Smaller amounts asked for by district officers.
		Country stationery	14,464		14,464		14,226		11,402				
		Office expenses	24,336		24,336		26,460		33,708				Larger amounts asked for by several Magistrates on the ground that their allotments have proved insufficient, and the more general adoption of the revised rules in Bengal Government circular No. 24, dated 12th April 1877.
		Miscellaneous charges	16,138		16,138		16,904						
		Diet money to witnesses	16,082		16,082		15,917		14,097				
		Cost of land	395		395		395		538				
		Process fees advanced under Bengal Government circular No. 48, dated 27th October 1874	1,451		1,451		..		...				Increase consequent on the rule for advancing process fees not having been generally acted upon
				85,984		85,984		90,202	59,805	13,791			
		Charges for the Service of Criminal Processes.											
3	3	Nazirs	360		360		360		.....				Transfer of 30 peons to this head from civil courts under the Deputy Commissioner of Doomka, who has no separate establishment.
909	1,035	Peons	84,522		84,522		83,732		70,570				
		Extra peons	3,720		3,720		3,834		8				
		Travelling allowance	...						12				
		Contingencies	5,303		5,303		6,700		5,350				
				93,905		93,905		94,626	75,940				
		Travelling Expenses.											
		Travelling and tentage allowances	.....	54,800		54,800		56,542	50,802				
		Postage Charges.											
		Purchase of service postage stamps .	.....	17,284		17,284	.....	17,554	16,769				
				19,01,600		19,01,600		19,73,258					
		Deduct—Probable savings		51,600		51,600		96,508					
		Total Criminal Courts	...	18,50,000	.	18,50,000	.....	18,76,750	17,93,306	13,791			
		PROVINCIAL ESTABLISHMENT IN HIGH COURT, CALCUTTA.											
		Clerk for the enrolment of Pleaders and Mookteers	360	360	360	360	360	360		360	360	180	

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GRANT 16.—LAW AND JUSTICE.—(*Concluded.*)

DETAIL.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-78.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
SUB-DIVISIONAL ESTABLISHMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
Salaries of Sub-Deputy Magistrates and Collectors	51,900		51,900		49,800			49,880			Estimated according to the scale in Bengal Civil List.
Establishment	49,616		49,616		50,786			46,363			
		1,01,516		1,01,516		1,00,586		96,252			
Contingent Charges.											
Office and ground rent	450		450		322			211			
Petty construction and repairs	28		28		...			43			
Office expenses and miscellaneous.	760		760		1,086			745			
Country stationery	33		33		67			35			
Travelling allowances	6,870		6,870		6,503			4,922			
Service postage stamps	13		13		18			3			
		8,154		8,151		322 7,674		5,959			
Total Sub-divisional Establishments .		1,09,670		1,09,670		322 1,08,260		1,02,211	1,00,000	48,843	
RENTS, RATES, AND TAXES.											
Office rent		1,880		1,880		1,880	.....		1,880	940	The balance of the amounts shown under these two heads has been distributed between High Court, Civil and Sessions Courts and Criminal Courts.

C. E. G.—Reg. No. 17246—15-2-78.

LAW AND JUSTICE BUDGET, 1878-79.

Dated Calcutta, the 9th February 1878.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

Memoranda from Accountant-General, No. 2264C., dated the 22nd December 1877, and No. 2355C, dated 11th January 1878, submitting estimates of receipts and expenditure under head LAW AND JUSTICE for the year 1878-79.

RECEIPTS.

The Government of India surrendered to the Local Government the receipts derived from LAW AND JUSTICE and STAMPS for a payment of Rs. 1,05,75,000 for the year 1877-78, to be annually increased thereafter to the amount of 2¾ lakhs of rupees. The sum payable for 1877-78 was distributed under the two heads thus—

	Rs.
Stamps	98,50,000
Law and Justice	7,25,000
Total ...	1,05,75,000

The payment to be made to the Supreme Government under these two heads during 1878-79 will be Rs. 1,08,50,000. It has been estimated under the head of STAMPS that the Local Government will realize a revenue of Rs. 1,01,50,000 during 1878-79 from this source, and the Accountant-General's estimate under the head of LAW AND JUSTICE provides for a revenue of Rs. 7,33,000. Taking the two heads together, a revenue of Rs. 1,08,88,000 is expected, so that, after paying the contribution to the Supreme Government under these two heads, there will remain, if expectations are realized, a small surplus of Rs. 38,000.

EXPENDITURE.

2. In making over to the Provincial Government certain charges under this head, the Government of India, in Resolution of the 29th March 1877, fixed the assignment on this account at Rs. 63,97,000; but from the consolidated Provincial assignment a sum of Rs. 1,00,000 was subsequently retrenched under this head; the net grant therefore stands at Rs. 62,97,000. The grants made during 1877-78 by the Government of Bengal for certain services* now classed under LAW AND JUSTICE amounted to Rs. 1,48,421, so that the total grant under this head for 1877-78 aggregated Rs. 64,45,421. The Accountant-General's estimate of expenditure during 1878-79 amounts to Rs. 65,54,500, or Rs. 1,09,079 in excess of the grants for the current year.

	Rs.
Moiety of Subordinate Establishment	1,08,260
Rents, rates, and taxes ...	20,206
Petty constructions and repairs	19 595
High Court Provincial Establishment	360
Total ...	1,48,421

3. *High Court Judges.*—Under this sub-head it is not open to the Local Government to make retrenchments from the estimates on account of *Salaries* or *Establishments*, and the estimate of Rs. 6,00,000 must stand.

4. Under the sub-head of *High Court, Appellate Branch*, the Lieutenant-Governor desires to remark that now that the expenditure is classed as Provincial, it would be very convenient if the Court would consent to make over its printing work to this office press. The estimate for this item could then be transferred to the Provincial PRINTING Budget, as is the case with the work of all other departments, and a saving might possibly be effected in expenditure. The Judicial Department of this office will be requested to move the Court to allow the Superintendent of Government Printing, Bengal, to place himself in communication with the Registrar of the High Court with a view to seeing if this could be arranged. Looking to the actual expenditure during the year 1876-77 on *Library* and *Office expenses*, the grants on these accounts might apparently be reduced; but the Lieutenant-Governor considers that it will be better simply to raise the estimate of 'savings' under the whole sub-head from Rs. 5,099 to Rs. 6,099, and fix the grant for the appellate branch at Rs. 2,95,000 for 1878-79.

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5. The Accountant-General's estimates under the two sub-heads—*High Court, Original Branch*, and *Coroner's Court*—are accepted.

6. *Justices of the Peace.*—Under this sub-head an estimated expenditure of Rs. 58,700 has been provided for, and then a deduction of Rs. 2,200 is made on account of probable savings, leaving the grant at Rs. 56,500. Looking, however, to figures of past years, the Lieutenant-Governor considers that the provision for *Contingencies* is excessive. His Honor accordingly will reduce the item "Charges for mofussil witnesses" from Rs. 4,000 to Rs. 2,000, and the item "Dieting witnesses" from Rs. 5,000 to Rs. 1,000, and will also raise the estimate of probable savings from Rs. 2,200 to Rs. 2,700. The grant under this sub-head will stand at Rs. 50,000.

Civil and Sessions Courts.—In several places under this sub-head there appear to be errors in the figures given for the strength of establishments. Thus the number of Moonsifs in 1877-78 is shown to be 187, as against 194 in 1878-79. The fact is that there are now 195 Moonsifs, and there were 193 on the 1st April 1876 and 1st April 1877. The actual expenditure on account of Moonsifs in 1876-77 was Rs. 6,50,920. The estimate of Rs. 6,92,400 for 1878-79 would therefore, with reference to actuals, be excessive; but no doubt as regards fixed establishments the best plan is to show the actual salaries, and deduct probable savings from the total as the Accountant-General has done. Under Moonsifs' establishment the increased provision required for 1878-79 is not explained by the remarks given. The cost of the additional Moonsifees sanctioned in Bhagulpore and Beerbhoom, and the additional small establishment at Darjeeling, does not appear to come up to the increase provided. But there is no time for the references necessary to clear up the point. The provision under "Office expenses" and "Stationery" also appear somewhat excessive. Under "*Charges for the service of judicial processes*" the estimate has risen from Rs. 5,10,099 in 1876-77 and Rs. 5,49,958 in 1877-78, to Rs. 5,88,335 in 1878-79, showing an increase of Rs. 38,377 over the current year's estimate. This increase is said to be due to the effect of the rules issued by the High Court. More detailed inquiry than can now be made is necessary before any judgment can be formed of the necessity of so large an increase. The Lieutenant-Governor has also reason to believe that considerable reduction could be effected in some Judges' establishments, and he understands that the High Court would not be unwilling to assist in an examination of the Civil Judicial Establishments generally with a view to placing them on a more uniform and economical footing. The Judicial Department of this office will be requested to communicate with the High Court with a view to the appointment of a small Committee to undertake this duty. Meantime the Accountant-General's figures may stand; but with reference to the above remarks, the estimate of probable savings will be raised from Rs. 70,808 to Rs. 1,00,808, and the grant under this sub-head will be Rs. 31,04,000.

The Accountant-General's estimate under all other heads is accepted.

The grant under the head LAW AND JUSTICE will stand for the present as follows:—

	Accountant-General's estimate, 1878-79.	Sanctioned grants, 1878-79.
	Rs.	Rs.
High Court Judges	6,00,000	6,00,000
" Appellate Branch, at Presidency ...	2,96,000	2,95,000
" Original ditto ditto	2,02,990	2,02,990
Coroner's Court	13,100	13,100
Justices of the Peace	56,500	50,000
Civil and Sessions Court	31,34,000	31,04,000
Courts of Small Causes	2,90,000	2,90,000
Criminal Courts	18,50,000	18,50,000
Provincial Establishment in High Court, Calcutta ...	360	360
Sub-divisional Establishments	1,09,690	1,09,670
Rents, rates, and taxes	1,880	1,880
Total ...	65,54,520	65,17,000

ORDER.—Ordered that a copy of this Resolution, and of the Estimate, be forwarded to the Accountant-General and to the Judicial Department of this Office.

Nos. 509-10.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 9th February 1878.

C. E. G.—Reg. No. 17288—16-2-78.

No. 8135, dated Alipore, the 8th November 1877.

Memo. from—The Offg. Inspector-General of Jails, Bengal,
To—The Accountant-General, Bengal.

In forwarding herewith the Budget Estimate of the Jail Department for 1878-79, I have the honor to remark that though the charges are shown to exceed the limit of Rs. 16,00,000 fixed by Government, the actual cash outlay required will be within this limit, because the cost of articles of jail manufacture used for the general purposes of the jails is twice included in the gross estimated expenditure—once under the head of raw materials, and again under the head of jail supplies, to which they are charged by book transfer in your office. But inasmuch as the estimate of charges does not all represent cash outlay, so also does the estimate of revenue not represent receipts independent of those from the Jail Department. About Rs. 1,10,000 of each sum is the figure of these inter-departmental transactions, so that the net cash outlay and revenue may be stated as follows:—

	Rs.
Gross amount of estimate	16,81,615
Deduct charges against jail supplies by book transfer	1,10,000
Net cash estimate of charges ...	15,71,615
Estimated gross revenue	8,37,700
Deduct credits for articles used for jail service	1,10,000
Net revenue ...	7,27,700

2. Of course, whether the estimated expenditure and revenue are calculated in the ordinary way or taken as above, the net expenditure of the department (*i.e.* charges less the revenue) remains the same to the Government; whereas to the Jail Department it would be inconvenient if this system of adjustment in account were not followed, because if it were not, much of the expenditure for ordinary jail supplies, which must primarily be met from the manufactory grant, would not be shown under its proper head of charge. For this and also the following reason I would respectfully deprecate the reduction of the estimate of Rs. 16,81,615, and especially any reduction under the heads of diet, hospital charges, clothing, contingencies (including transfer charges, rent, postage, travelling allowances, and other miscellaneous charges), and manufactures.

3. The number of prisoners for whom provision must be made is about 18,900 to 19,000. There are at present in jails over 18,000, and there is much probability of the number increasing, whilst the average number in lock-ups is over 900.

4. Taking the lower figure (18,900) and the lowest average cost per prisoner during the past four years, the expenditure cannot be less than—

	Rs.	Lowest average cost for prisoners of past four years. Rs. A. P.
For Diet	4,92,580	26 1 0
„ Hospital charges	27,170	1 7 0
„ Clothing	54,338	2 14 0
„ Contingencies	60,244	3 3 0

Whereas the aggregates of the sums I have allotted under these heads to the several classes of establishments are as follow:—

	Rs.
Diet	4,75,920
Hospital charges	27,340
Clothing	57,915
Contingencies	56,210

As the prices of food are expected to be considerably above the average, there is every probability that this estimate for diet will be exceeded. I have cut down the allotment for clothing and contingencies to the lowest figure that economy will permit, and with regard to hospital charges, I think it unsafe to restrict medical officers in their expenditure for the treatment of the sick below the limit I have fixed.

5. The expenditure for second class public works has averaged Rs. 20,055* during the past six years, and in only one year has it been less than Rs. 18,000. The grant for the current financial year is only Rs. 15,430, and it is probable therefore that much necessary work will be put off to be done next year, and I accordingly think it needful to provide a sum of Rs. 22,690 under this head.

	Rs.
1871	26,489
1872	18,236
1873	18,193
1874	18,652
1875	15,839
1876	22,931

6. The expenditure for manufacture depends upon the rigour with which the rules regarding the labour of prisoners are enforced; if they are to be strictly carried out, an increase

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of expenditure must be expected, because hitherto in most jails penal labour has not been exacted to the required extent, and the usual and most remunerative forms of penal labour require a large expenditure for material which is, however, recouped by the sale of the produce. During the present financial year much more energy in this respect has been shown, and in six months the expenditure for manufactures has been about Rs. 3,18,000, equivalent to an annual expenditure of Rs. 6,36,000. Of these Rs. 3,18,000 only, Rs. 18,500 have been spent by the central jails at Midnapore, Bhagulpore, and Hazareebagh, in which a much larger expenditure will probably be incurred next year. I think it will be allowed that so long as a return greater than the expenditure results from it, there is no good reason for strictly limiting the expenditure.

7. The provision I have made for the Reformatory School may be divided as follows under the several heads of expenditure :—

	Rs.
Establishment according to the sanctioned scale	9,030
Supplies for 50 boys—	
Diet	1,000
Clothing	200
Hospital expenses	75
Contingencies (new furnitures, &c.)	500
Education	150
Labour	2,500
Total ..	13,455

8. Tread-mills are required for the Sarun and Jessore jails; I have therefore entered Rs. 5,000 under the head of "tread-mills and cranks."

9. And in accordance with the orders of Government the pay of the Superintendent of Jail Manufactures and of his draughtsman has been shown separately.

E. F. M.—Reg. No. 17119—8-2-78.

JAIL BUDGET, 1878-79.

No. 2364C., dated Calcutta, the 12th January 1878.

Memo. by D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with opy of letter from the Inspector-General of Jails, No. 8135, dated 8th November 1877, explanatory f his budget estimate.

GRANT 3—JAILS.

RECEIPTS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned estimate, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
Jail Manufactures.	Rs.	Rs.	Rs.	Rs.	R	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
le proceeds of jail manufactures	.	8,37,700	.....	8,37,700	.	[illegible]	.....	8,31,200	7,15,726	8,25,500	3,09,989	It seems doubtful whether the estimate of the current year will be fully realized.
Hire of Convicts.												The Inspector-General's estimate for 1878-79 is based on the assumption that the rules regarding the labour of prisoners will be more strictly carried out, penal labour not having hitherto been exacted to the required extent in most jails. Much larger manufactures are expected in the Midnapore, Bhagulpore, and Hazareebagh Central Jails. Of the total estimate, a sum of about Rs. 1,10,000 represents the value of clothing and other jail supplies, which will not be realized in cash, inasmuch as it represents the amount for which the Manufacture Department will claim credit for articles supplied for jail use. This practice has grown up out of the sanction conveyed in your letter No. 1875, dated 3rd May 1872, and the Inspector-General is opposed to any alteration, as it would prevent much of the expenditure for ordinary jail supplies being shown under the proper heads of account. If, however, a change is introduced, as seems probable and expedient, the net result will still be the same, the apparent decrease of income being met by a corresponding reduction of expenditure.
eceipts on account of convict labour	.....	.....	....	.....			.....	... .	416	100	69	
iscellaneous	.....	.....		6,300			.....	6,500	6,095	6,400	5,718	
Total ...		8,37,700		8,44,000		8,11,000	.....	8,37,700	7,22,837	8,30,000	3,15,776	
DUCT—Paper credit for upplies to jails ...		1,10,000		1,00,000		1,10,000						
Total ...		7,27,000		7,34,000		7,31,000						

Net increase in 1877-78—Rs. 6,300.

EXPENDITURE.	BUDGET ESTIMATE. 1878-79.	BUDGET ESTIMATE. 1877-78.	Sanctioned [illegible] nts in round numbers 1878-79.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
pection and general superintendence	55,000	45,732	56,000	9,268		41,640	51,000	28,378	
sidency Jail	73,000	75,232	[illegible]		1,232	66,437	67,000	34,879	
ntral "	3,49,000	3,09,508	3,[illegible]	39,492		3,10,096	3,30,000	1,52,020	
strict "	4,68,000	4,85,760	[illegible]	.	17,760	5,21,931	4,84,000	2,14,406	
ck-ups	75,000	67,142	[illegible]	7,858	.....	73,825	73,000	37,496	
hool of Industry	13,000	.	13,000	13,000	.....				
l Manufactures'	6,23,000	6,23,000	6,[illegible]	5,000	.....	6,26,841	6,23,000	3,18,082	
Total Grant 3	16,61,000	16,05,374	[illegible]	18,992	.... .	16,40,779	16,28,000	7,85,261	
DUCT—Paper debit for supplies eceived from Jail Manufacturing epartment			1,10,[illegible]						
			0						

Net increase in 1878-79—Rs. 55,626.

GRANT 3—JAILS—*continued.*

Numbers. 1877-78.	Numbers. 1878-79.	DETAILS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	24,400		24,000		24,000		24,800		23,034		11,613	As the post of Inspector-General appears to be permanently vacant by the appointment of Mr. Kemble to be Magistrate and Collector of the first grade, the minimum pay is provided for next year.
1	1	Personal Assistant to Inspector-General ...	4,800		4,800		4,800		4,800		2,763		1,985	
				29,200		28,800		28,800		29,600	25,797		13,598	
		Establishment.												
*17	21	Clerks	9,642		9,642		10,842		9,832		9,672		4,585	
8	8	Servants	600		600		600		600					
		Temporary establishment ...	.....		.....		.....		.....		924		2,193	
				10,242		10,242		11,442		10,432	10,596		6,778	
		Contingent Charges.												
		Office expenses and miscellaneous	1,200		1,050		1,050		1,200		1,138		523	
		Petty construction and repairs	.....		.....		.....		.....		54		.....	
		Country stationery	.....		150		150		.....		149		36	
				1,200		1,200		1,200		1,200	1,341		559	
		Travelling Charges.												
		Travelling allowances	.....	3,000		3,000	3,000	3,000		3,000	2,697		1,568	
		Postage Charges.												
		Service postage stamps	.....	1,500		1,500		1,500		1,500	1,218		666	
		Total ...	.....	45,142		44,742		45,942		45,732				
		Jail Manufacture Department.												
		Establishment.												
	1	Superintendent...	9,000		9,000		9,000			.....	.....		4,500	Expenditure included under jail manufacture in 1876-77. The provision is entered here, with reference to the Resolution of the Government of Bengal, Financial Department, No. 510, dated 6th February 1877, on the jail budget estimate for 1877-78.
	1	Draughtsman ...	420		420		420			.....	.....		.....	
		Travelling expenses	.....		838		838			.....	.....		709	
		Total ...	.....	9,420		10,258		10,258		.....	.....	10,000	5,209	
		Total Inspection and General Superintendence	.....	54,562		55,000		56,200		45,732	41,649	51,000	28,378	
		PRESIDENCY JAIL.												
		Establishment.												
1	1	Superintendent...	7,200		6,000		6,000		7,200		5,979		2,562	An overestimate; the full pay of the Superintendent, Hazareebagh Penitentiary, is provided under "Central Jails" and so adjusted in account.
13	13	Fixed executive staff (including jailors).	11,970		11,970		11,970		11,600					
15	15	Fixed warder staff (including turnkeys).	9,402		9,402		9,402		9,402		19,076		10,672	
9	9	Servants	660		660		660		660					
2		Extra and temporary establishment.	...		...		.....		.....		...		.....	
				29,232		28,032		28,032		28,862	25,055		13,234	
		Contingent Charges.												
		Diet—Convicts and under-trial prisoners.												
		Diet—Revenue defaulters ...												
		" Excise ditto ...	38,200		32,000		32,000		30,000		29,259		14,319	Average of the last three years' expenditure.
		" Opium ditto ...												
		" Other civil prisoners ...												
		" Released prisoners ...												
		Hospital charges	4,200		4,000		4,000		3,820		3,511		1,725	
		Clothing and bedding	6,500		3,400		3,400		6,000		2,383		1,665	
		Petty construction and repairs	850		500		500		470		73		626	
		Office or ground rent									.....		229	
		Contingencies and miscellaneous.									4,414		2,754	
		Moving prisoners	5,600		4,868		4,868		4,500		702		241	
		Purchase of service stamps ...									100		40	
		Travelling allowances												
		Cost of medical stores	200		200		200		200		940			
				55,550		44,968		45,568		45,370	41,382		21,645	
		Total, Presidency Jail ...		84,782		73,000		73,600		74,232	66,437	67,000	34,879	

* Included in Supplementary Budget submitted with Accountant-General's No. 2422C, dated 24th January 1878.

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GRANT 3—JAILS—*continued.*

Numbers. 1877-78.	Numbers. 1878-79.	DETAILS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
		CENTRAL JAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
6	6	Superintendent...	61,740		61,740		61,740		62,340		65,704	.....	34,211	Decrease consequent on the present Superintendent of the Bhagulpore Jail drawing a smaller pay, part of which is absorbed by the annual increase to the Superintendent of the Hazareebagh Jail.
45	48	Fixed executive staff (including jailors)	30,797		30,797		30,797		29,112					Two writers sanctioned for the Midnapore and Rajshahye Jails and a naib jailor of the Midnapore District Jail included here owing to its amalgamation with the Central Jail.
206	247	Fixed warder staff (including turnkeys)	29,190		29,190		29,190		26,184					Horse allowance to the Midnapore Jailor and annual increment of pay account for the rest of the increase.
20	20	Apprentice warders	3,500		3,500		3,500		6,000		49,613	.....	27,503	Substitution of warder establishment for police guards at the Midnapore, Hazareebagh, Bhagulpore, and Rajshahye Jails.
12	14	Servants	912		912		912		732					The actual amount that will be requried for the pay of apprentice tenders and their drill instructions.
														For the Hazareebagh and Rajshahye Jails.
12	...	Extra and temporary establishment	700		700		700		1,400		3,966	.....	1,384	Temporary establishments should seldom be required for Central Jails.
				1,26,839		1,26,839		1,26,839		1,25,768	1,19,283	.....	63,098	
		Contingent Charges.												
		Diet.—Convicts and under-trial prisoners... ... " Revenue defaulters ... " Excise ditto ... " Opium ditto ... " Other civil prisoners ... " Released prisoners ...	1,76,000		1,76,000		1,76,000		1,40,700		1,52,999	.....	72,603	The amount provided for diet is sufficient for 6,769 prisoners at a cost of Rs. 26 for each prisoner which the Inspector-General states is considerably less than the average of the past three years. The jails have a capacity for 8,067 prisoners, and there were 6,990 in jail on 1st December last, below which the number is not expected to decrease.
		Purchase of reserved stores of grain ... ... Hospital charges	13,400		13,000		13,000		11,140		211 11,049	.....	5,976	The increase in hospital charges is said to be necessary, the grant for the present year being insufficient, whilst the estimate is far below the average expenditure.
		Clothing and bedding	16,300		16,000		*16,000		14,770		7,936	.....	1,318	The increase under clothing is met by a reduction in the cosresponding head under District Jails.
		Petty construction and repairs	3,800		3,500		3,500		2,740		3,317	.....	.....	The Inspector-General strongly deprecates any reduction under these heads, his figures have therefore been allowed to stand.
		Office or ground rent ... ... Contingencies and miscellaneous... ... ... Moving prisoners ... ... Purchase of service stamps ... Travelling allowances ...	14,100		..... 10,500 1,200 700 261		..... 10,500 1,200 700 261		13,190		340 12,207 942 832 401	....	425 7,620 572 255 153	The expenditure has been very low during the past three years, and it is expected that much necessary work must be done next year.
		Cost of medical stores ...	1,200		1,000		1,000		1,200		579	.....	.....	
				2,24,800		2,22,161		2,22,161		1,83,740	1,90,813	.....	88,922	
		Total Central Jails ...		3,51,639		3,49,000		3,49,000		3,09,508	3,10,096	3,30,000	1,52,020	

GRANT 3—JAILS—*continued.*

Numbers 1877-78.	Numbers 1878-79.	DETAILS	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS
		DISTRICT JAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
36	37	Superintendents	39,000		39,000				37,200		35,647		18,365	A medical officer appointed to the charge of the Dacca Jail increase in numbers in the Barasot and Jessore Jails, whilst the decrease in amount is due to numerous changes in the allowances of Jailors and Native Doctors.
189	191	Fixed executive staff (including jailors).	78,891		78,891		78,891		80,140		1,12,504		54,353	Chiefly due to alterations of establishment sanctioned in Government orders No. 139R.T., dated the 26th July 1877.
350	339	Fixed warder staff (including turnkeys).	30,312		30,312		30,312		29,976					
109	66	Extra and temporary establishment.	3,675		3,675		3,675		6,820		3,977		1,053	Reduced with reference to probable requirements.
				1,51,878		1,51,878		1,51,878		1,54,145	1,52,128		74,671	
		Contingent Charges												
		Travelling allowances	*		500		500		500		809		310	
		Service postage stamps	*		1,200		1,200		1,200		1,506		786	
		Office expenses and miscellaneous	*		1,500		1,500		1,200		2,204		979	
		Diet—Convicts and under-trial prisoners. „ Revenue defaulters „ Excise ditto „ Opium ditto „ Other civil prisoners „ Released prisoners	2,31,000		2,31,000		2,31,000		2,50,000		2,64,841		1,04,034	Reduced by transfer to the corresponding head under "Central Jails" in order to provide for regular transfers of prisoners to those jails.
											2,427		672	
		Purchase of reserve stores of grain									8,458		7,643	
		Hospital expenses, medicines, &c.	9,115		9,000		9,000		6,200		14,973		5,808	See remarks against these heads under "Central Jails."
		Cost of moving prisoners									3,106		2,217	
		Clothing and bedding	28,240		28,000		28,000		31,200		29,927		745	
		Petty construction and repairs	12,125		12,000		12,000		10,150		14,053		6,133	
		Office and ground rent ..	28,370		600		600		1,500		795		421	
		Miscellaneous charges ..			23,622		23,622		24,830		25,106		9,961	
		Cost of medical stores	3,000		3,000				3,000		10,508		.....	
		Tread-mills, cranks, &c. ...	5,000		5,000		5,000		1,400		.....		26	For the Sarun and Jessore Jails.
		Cost of land .. .	..		700		700		375		...		.....	For the Pooree and Bhagulpore Jails.
				3,17,450		3,16,122		3,16,122		3,31,615	3,69,803		1,39,735	
		Total District Jails		4,69,328		4,68,000		4,68,000		4,85,760	5,21,931	4,84,000	2,14,406	
		LOCK-UPS.												
		Establishment.												
67	70	Superintendents Native Doctors	18,972		17,772		17,772		17,407		161 30,079		14,796	Annual progressive increase of pay and small reduction of establishment in a few lock-ups.
148	145	Warder establishment.	14,112		14,112		14,112		14,014					
		Extra and temporary establishment	400		400		400				405		132	To provide for temporary cooks and sweepers when prisoners of those castes are not available.
				33,484		32,284		32,284		31,421	30,645		14,926	
		Contingent Charges												
		Diet—Convicts and under-trial prisoners. „ Revenue defaulters „ Excise ditto „ Opium ditto „ Other civil prisoners „ Released ditto	30,120		30,000		30,000		25,700		30,406		15,378	Increased with reference to actuals.
		„ Of prisoners in Calcutta lock-up.	1,600		1,300		1,300		1,600		1,274		49	
		Travelling allowance ...			300		300				419		663	Reduced with reference to probable requirements.
		Hospital charges	625		450		450		570		384		87	
		Moving prisoners			1,500		1,500				1,801		188	
		Clothing and bedding	875		300		300		280		850		1,042	
		Office and ground rent			200		200				271		41	
		Petty construction and repairs	5,015		3,000		5,000		2,070		2,663		173	
		Service postage stamps			30		30				32		2,151	
		Contingencies and miscellaneous.	8,140		5,289		5,290		5,500		5,520		13	
		Cost of land			347		347						2,185	
				47,275		42,716				35,721	43,180		22,570	For lock-ups in Sarun and Rajshahye.
		Total Lock-ups		80,759		75,000		77,000		67,142	73,825	73,000	37,496	

* Estimate included under "Miscellaneous."

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GRANT 3—JAILS—*concluded.*

DETAILS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
SCHOOL OF INDUSTRY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment	9,030		9,030		9,030							For the Reformatory to be established under Act V of 1876.
Diet	1,000		1,000		1,000							
Clothing	200		200		200							
Hospital	75		75		75							Estimated for 50 boys with reference to letter from Government of Bengal, Judicial Department, No. 2298T., dated 13th October 1877.
Contingencies	500		500		500							
Education	150		150		150							
Labour	2,500		2,045		2,045							
School of Industry		13,455		13,000		13,000						
JAIL MANUFACTURES.												
Purchase of raw materials ...	6,24,740		6,19,000		6,22,000		5,74,000		5,98,412		3,13,531	See remarks of the Inspector-General in his letter concerning the Budget Estimate.
Pay of artizans teaching trades to prisoners			2,000		2,000				1,394		1,956	Separated from the provision for raw materials to cover payments under these heads.
Pay of Superintendent of Jail manufactures									9,000			
Travelling allowance of Superintendent of Jail manufacture									84		84	
Tread-mills									4		154	
Rents and compensation of lands for jail gardens ...			1,000		1,000				855			
Machinery for Alipore Jail ...							10,000		2,134			
Ditto for Presidency Jail							5,000		3,679			
Ditto Bhagulpore Central Jail							30,000		62			
Machinery for other jails ...									1,524		2,338	Increased with reference to the probable profits of the Alipore Jail.
Commission for Deputy Superintendent, Alipore Jail ...	4,000		6,000		4,000		4,000		9,118		19	
Freight paid in India									575			
Total ...		6,28,740		6,28,000		6,29,000		6,23,000	6,26,841	6,23,000	3,18,082	

S. J. D'S.—Reg. No. 17119—8-2-78.

Dated Calcutta, the 7th February 1878.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

The following communications from the Accountant-General, submitting the annual estimate of receipts and expenditure of the Jail Department for 1878-79:—

No. 2364C, dated the 12th January 1868.
" 2422C " 24th " "
" 2423C " 24th " "

RECEIPTS.

The Accountant-General has estimated the receipts for 1878-79 at Rs. 8,44,000, against the departmental estimate of Rs. 8,37,700. The Accountant-General's estimate includes a sum of Rs. 6,300 on account of the expected sale proceeds of jail refuse, waste paper, &c., which has not been taken into account by the Inspector-General of Jails. Both the Inspector-General of Jails and the Accountant-General have estimated the sale proceeds of jail manufactures during 1878-79 at Rs. 8,37,700. This includes a sum of Rs. 1,10,000 on account of the value of clothing and other jail supplies which will not be realized in cash, but which represents the amount for which the Manufacture Department will claim credit on account of articles supplied for jail use. On the other side of the account a corresponding charge is made under various heads on account of supplies received from jails. The practice of showing these sums in the yearly estimate is said to have grown up since 1873, and the Inspector-General is opposed to any alterations being made, on the ground that to ignore these paper transactions would prevent much of the expenditure for ordinary jail supplies being shown under the proper heads of account. The object of an estimate is, however, that Government may know exactly its cash liabilities, and these figures should certainly be eliminated from the estimated totals. There does not, however, if this is done, appear to be any objection to allowing the departmental sub-totals to stand, which would meet the wishes of the Inspector-General. Accordingly the following entries will be made at the foot of the abstract of receipts and expenditure:—

	Rs.
Under Receipts.—"Deduct paper credit for supplies to Jails"	1,10,000
" *Expenditure.*—"Deduct paper debit for supplies from Jail Manufacturing Department"	1,10,000

The total estimated cash receipts of the Jail Department for 1878-79 will therefore stand at Rs. 7,34,000.

EXPENDITURE.

2. In Government order No. 2722, dated the 22nd August 1877, the allotment for the Jail Department for 1878-79 was fixed at Rs. 16,00,000, and the Inspector-General of Jails was desired to frame his estimate in such a way as not to exceed that limit. The estimate submitted by him provides for a gross expenditure of Rs. 16,81,615; deducting Rs. 1,10,000, the paper debit for supplies from Jail Manufacturing Department, the net provision asked for amounts to Rs. 15,71,615. The Accountant-General has further reduced this estimate to Rs. 15,51,000.

3. As regards the items of increase and decrease of expenditure, the Lieutenant-Governor accepts generally the explanations offered by the Accountant-General, subject to the following remarks.

4. *Inspection and general superintendence.*—Under the head of "establishment" of the Inspector-General of Jails a sum of Rs. 9,642 is entered for clerks; but a supplementary estimate provides for Rs. 1,200 on account of four additional clerks and an increase of Rs. 10 to the bill auditor of the Inspector-General's office sanctioned in Government order No. 102, dated the 9th January 1878. This item, therefore, will be raised to Rs. 10,842.

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As directed in the resolution of the 16th February 1877, the Accountant-General has shown separately under this head the estimated cost of establishment of the Superintendent of the Jail Manufacture Department. The outlay on this account amounts to Rs. 10,258. The total grant for inspection and general superintendence will be Rs. 56,200, thus :—

	Rs.
Inspector-General of Jails, his establishment, &c.	45,942
Jail Manufacture Department	10,258
Total ...	56,200

or, in round numbers, Rs. 56,000.

5. *Presidency Jail.*—The Lieutenant-Governor accepts all the reductions made by the Accountant-General in the departmental estimates for "contingent charges" of this jail. The grant will be Rs. 73,000.

6. The Accountant-General's estimates under the heads *Central Jails* and *District Jails* are accepted. But the Lieutenant-Governor hopes that the Inspector-General will look closely into the whole question of jail expenditure, to which his attention has been directed in the resolution on the last annual report. There can be little room for doubt that a more intelligent supervision of details will result in reduction of expenditure and removal of anomalies. The Inspector-General earnestly deprecates any reduction in the estimates for diet, hospital charges, &c. Certainly *some* reduction in the estimates under these heads should be possible if the figures of actual expenditure in past years are any guide, but the Lieutenant-Governor will trust to Dr. Lethbridge to make all the savings that he can. The more carefully that expenditure is controlled under the headings referred to, the more money there will be available for improving the buildings of the district jails.

7. *Lock-ups.*—Under this head the Accountant-General has provided Rs. 3,000 for "petty construction and repairs," with reference to the actuals of past years. The local estimate is Rs. 5,915. The Lieutenant-Governor will allow Rs. 5,000 for this item, and pass the estimates under the other items of this head as submitted by the Accountant-General.

8. The Accountant-General's estimate of Rs. 13,000 for the *School of Industry* is accepted.

9. *Jail manufactures.*—Under this head a provision of Rs. 6,19,000 is made for the purchase of raw materials. To this must be added Rs. 3,000 provided for in a supplementary budget since received, in accordance with Government order No. 119, dated the 16th January 1878, for the purchase of bricks for the Ranchee Jail. The grant for purchase of raw materials will therefore be Rs. 6,22,000.

A provision of Rs. 6,000 is made under this head on account of "commission to the Deputy Superintendent, Alipore Jail," against the local estimate of Rs. 4,000. As no reason has been assigned for increasing the local estimate, the Inspector-General's figures will stand.

10. The grants under the several headings of the Jail estimate will stand as follows :—

	Accountant-General's Estimate, 1878-79.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Inspection and general superintendence	56,200	56,000
Presidency jail	73,000	73,000
Central jails	3,49,000	3,49,000
District jails	4,68,000	4,68,000
Lock-ups	75,000	77,000
School of industry	13,000	13,000
Jail manufactures	6,31,000	6,29,000
Total ...	16,65,200	16,65,000
Deduct paper debit for supplies from Jail Manufacture Department	.....	1,10,000
Total grant ...	.....	15,55,000

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11. The Inspector-General of Jails will be requested to state more precisely under what heads of the estimate, and to what amount under each head, the paper debit of Rs. 1,10,000 is at present shown.

ORDER.—Ordered that a copy of the above resolution, together with copies of the estimates, be forwarded to the Inspector-General of Jails, to the Accountant-General, and to the Judicial (Jail) Department of this office for information.

Nos. 494-96.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

CALCUTTA;
The 7th February 1878.

T. B. C.—Reg. No. 17268—14-2-78.

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REGISTRATION BUDGET, 1878-79.

No. 2210C, dated Calcutta, the 10th December 1877.

Memo. by—D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 4.—REGISTRATION.

Receipts.

	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned estimate, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents ...	.....	.....	.....	8,33,000	.....	.....	.....	6,39,000	5,52,557		3,43,747	The Inspector-General certifies that the new table of fees (under which the *ad valorem* fees are considerably increased) and present high prices and revival of trade, which are already noticeable in a general increase of registrations and fees throughout Bengal, will help to raise the receipts of the department much above the normal level. He states that the new fee table is calculated to raise the receipts by 25 per cent., and that there is no reason to suppose that the number of registrations will remain stationary, the receipts of the present year showing that there is a steady increase. If there is the same increase next year as in the present year, the total increase from both causes may be set down at Rs. 2¾ lakhs in advance of the actuals of 1876-77. These estimates, however, appear to me too sanguine. For the present year Rs. 6,50,000 would appear a fair estimate, excluding the effect of the new table of fees. For 1878-79 Rs. 8,00,000 would appear sufficiently high under any circumstances.
						8,00,000				7,60,000		
Fees for copies of registered documents	.....	8,42,000	.....	6,000			.....	8,000	6,504		3,980	
Collection under Act X of 1866 ...	.....	.....	.....	3,000		.....	.....	3,000	2,909		2,155	Estimated by Inspector-General on the actual receipts of the present year.
Revenue record-room receipts ...	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	Transferred to Land Revenue.
Ditto ditto copying fees ...	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	
Miscellaneous	.....	.....	.....	2,000	.....	.....	.....	1,500	2,942		3,402	Increased with reference to actuals of the past year.
Total Registration ...	.....	8,42,000	.....	8,44,000	.....	8,00,000	.....	6,51,500	5,64,905	7,00,000	3,53,284	

Net increase in 1878-79, Rs. 1,92,500.

Expenditure.

DETAILS.	BUDGET ESTIMATE. 1878-79.	BUDGET ESTIMATE. 1877-78.	Sanctioned estimate, 1878-79.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	69,000	67,144	69,000	1,856	.....	61,186	60,000	29,783	
District charges	4,42,000	4,52,272	4,03,148	.....	10,272	3,69,088	4,30,000	2,14,112	
Revenue record-room charges	.....	.....	.....	.....	.....	.....	.....	.....	
Total Grant 4 ...	5,11,000	5,19,416	4,72,148	1,856	10,272	4,30,274	4,90,000	2,43,895	

Net decrease in 1878-79, Rs. 8,416.

Numbers 1877-78.	Numbers 1878-79.	Details.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES.												
1	1	Inspector-General of Registration.		21,600	21,600		21,600			21,600	17,298		6,745	
2	2	Inspectors	.....		20,400		20,400			20,400	15,391		8,600	Transferred from "district charges," the salaries of the Inspectors being adjusted under this head.
					42,000		42,000							
		Deduct probable savings.	.....		4,300		4,300							
						37,700		37,700	.....		.....		.....	Annual increments.
		ESTABLISHMENT.												
18	18	Clerks	14,256		14,256		14,256		13,800		12,548		7,172	
9	9	Servants	744		744		744		744					
		Temporary Establishment.	.....	15,000	.....	15,000	.....	15,000	.....	14,544	445		94	
											12,993			
		CONTINGENT CHARGES.												
		Office rent	5,580		6,090		6,090		5,400		5,932		1,150	A slight increase in rent, consequent on the building having been repaired and improved, and the municipal taxes, not estimated under this head formerly.
		Country stationery	100		100		100		100		87		25	
		Office expenses and miscellaneous ...	2,300	7,980	2,210	8,400	2,210	8,400	2,300	7,800	2,030		2,260	
											8,049			
		TRAVELLING CHARGES.												
		Travelling allowances	.....	2,500		7,000		7,000		2,000	6,666		3,254	Includes travelling allowances of Inspectors.
		POSTAGE CHARGES.												
		Service postage stamps	.....	900		900		900		800	789		483	Correspondence with subordinate offices increasing every year.
		Total Superintendence ...	.....	47,980		69,000		69,000		67,144	61,186	60,000	29,783	
		DISTRICT CHARGES.												
		SALARIES.												
		Inspectors	20,400		.....		.....		.....		.....		.....	Transferred to "Superintendence," under which head the salary is adjusted.
1	1	Registrar for Calcutta	7,200		7,200		7,200		7,200		7,140		1,920	The post of Registrar is at present held by an acting incumbent, but full pay is entered for next year according to sanctioned scale.
25	23	Special Sub-Registrars	35,100		35,100		30,000		39,900		37,050		19,934	Savings by transfers of the Special Sub-Registrars of Gya and Jessore to the Subordinate Executive Service.
		Sub-Registrars' commission.	3,00,000	3,62,700	2,80,000	3,22,300	2,50,000	2,87,200	2,80,000	3,27,100	2,19,395		1,40,170	The Inspector-General's estimate is based on a percentage of between 36 and 37 per cent. on gross receipts, but the allotment for the present year would appear to be sufficient, and has therefore been reproduced.
											2,63,585			
		ESTABLISHMENT.												
		Clerks	84,048		84,048		84,048		84,768		81,657		39,814	
		Servants	3,480		3,480		3,480		3,480					
		Temporary Establishment.	6,000	93,528	5,000	92,528	3,000	90,528	6,000	94,248	2,964		1,885	The actuals of the past two years justify a reduction in this item.
											84,621			
		CONTINGENT CHARGES.												
		Office and house-rent	420		420		420		924		1,092		120	Provision for Bhagulpore Sudder office not required.
		Petty construction and repairs ...	2,500		2,000		2,000		2,500		476		861	Reduction based on actuals of the past two years.
		Country stationery	.....		.....		.....		.....		554		299	
		Office expenses and miscellaneous ...	20,000	22,920	15,752	18,172	14,000	16,420	15,500	18,924	12,158		5,696	
											14,280			
		TRAVELLING CHARGES.												
		Travelling allowance	.....	10,000		5,000		5,000		8,000	3,492		1,780	Travelling allowances of Inspectors taken under Superintendence.
		POSTAGE CHARGES.												
		Service postage stamps	.....	4,000		4,000		4,000		4,000	3,110		1,633	
		Total District Charges ...		4,93,148		4,42,000		4,03,148		4,52,272	3,69,088	4,30,000	2,14,112	

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DETAILS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE RECORD-ROOM CHARGES.												
REVENUE RECORD CONTINGENCIES.												
Establishment	.....		.....		.....		.....		.....		.....	
Extra establishment for copying work	.....		.....		.....		.....		.....		.....	Transferred to "Land Revenue."
Contingencies	.....		.....		.....		.....		.....		.....	
Total Revenue Records, &c. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

B. E.—Reg. No. 15971—28-12-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST DECEMBER 1877.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2210C, dated the 10th December 1877, submitting the budget estimate of the Registration Department for 1878-79.

Receipts.—From the estimate of receipts, the figures for "Revenue Record-room Receipts" and "Copying Fees" have been excluded, and credited to a distinct minor head under Land Revenue (Provincial), to which they more properly belong.

2. The receipts of the Registration Department were in 1876-77 Rs. 5,64,905. They were taken at Rs 6,51,500 in the original estimate for the current year. But the actual receipts of the first six months have been Rs. 3,53,284, and the revised estimate for 1877-78 is now put at seven lakhs of rupees. The Officiating Inspector-General anticipates that the receipts for 1878-79 will be Rs. 8,42,000. Mr. Bourdillon expects that the new fee table submitted with his letter No. 4797, dated 8th October last, will raise the normal receipts by 25 per cent.; besides which there is, he states, a steady and regular expansion in registration not likely to be checked save by some serious or general calamity. The Accountant-General considers that eight lakhs of rupees would be a sufficiently high estimate to take for 1878-79; and, on the whole, the Lieutenant-Governor accepts that figure, considering that it is doubtful whether the increase of *ad valorem* fees may not, to some small extent, check the number of transactions for a time, and that the imposition of a license tax may also have an unfavourable effect upon optional registration.

3. *Expenditure.*—The budget estimate of expenditure has not been so carefully considered by the Officiating Inspector-General as it should have been, looking to the recent orders of Government affecting the cost of his department. The figures as laid before Government stand thus—

		Actuals of 1876-77.	Revised estimate of 1877-78.	Estimate for 1878-79.
		Rs.	Rs.	Rs.
Superintendence	...	61,186	60,000	69,000
District charges	...	3,69,088	4,30,000	4,42,000
Total	...	4,30,274	4,90,000	5,11,000

4. Under the head of *Superintendence*, the estimate as revised by the Accountant-General is accepted. But under *District charges* it appears to be unnecessarily high. Provision is made for the pay of 23 Special Sub-Registrars, Rs. 35,100. It was only recently decided, in communication with Mr. Bourdillon himself, to abolish five of these appointments. Two (at Beerbhoom and Gya) have already been abolished, and the other three (at Berhampore, Rungpore, and Durbhunga) will in all probability be abolished before the close of the current financial year. At any rate, Rs. 30,000 is enough to provide under this head.

5. Under the heading of "Sub-Registrars' Commission" the Inspector-General asks for Rs. 3,00,000; the sanctioned estimate for the current year having been only Rs. 2,80,000, and the actuals of 1876-77 Rs. 2,19,895. There is likely to be some slight increase of charge under this head for the fees of the *ex-officio* sub-registrars who will take the place of special sub-registrars. On the other

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hand, no new office has been opened since April last, and some have been closed. In the resolution on his annual report, Mr. Bourdillon's attention was called to the unduly large number of offices in Burdwan, where the receipts are frittered away in high percentages to rural sub-registrars. He has also been directed to revise the scale of percentages generally, so as to prevent the payment of extravagant sums to registering officers. Objection has also been taken to the appointment of rural sub-registrars to the charge of sub-district offices, and steps should be taken to reduce the number of such appointments wherever practicable. All these measures were intended to lead to reduction of expenditure, and the Lieutenant-Governor must request that his orders with reference to them shall receive prompt and effectual attention. The Judicial Department of this office will be requested to see that they are not lost sight of, and to consider whether in other directions also savings might not be effected. Meantime, the Lieutenant-Governor must decline to sanction a larger grant than Rs. 2,50,000 for "Sub-Registrars' Commission" in 1878-79.

6. Rupees 6,000 are asked for by the Inspector-General on account of "Temporary Establishment." The actual expenditure on this account last year was only Rs. 2,964. No reason is given for the increase. The entertainment of extra temporary establishments should be carefully watched and checked. Rs. 3,000 on this account is a sufficient provision.

7. Similarly, the Inspector-General estimates Rs. 20,000 for "Office Expenses and Miscellaneous," the actual outlay in 1876-77 having been only Rs. 12,158. Rs. 14,000 on this account would suffice. For the other items the Accountant-General's figures are accepted.

8. With these alterations the grant for 1878-79 will stand thus—

		Rs.
Receipts		8,00,000
Expenditure—		
	Rs.	
Superintendence	69,000	
District charges	4,03,148	
		4,72,148
Estimated surplus of receipts over expenditure		3,27,852

ORDER.—Ordered that a copy of the Budget and of this Resolution be forwarded to the Inspector-General of Registration, to the Accountant-General, Bengal, and to the Judicial Department of this Office, for information. The attention of the Judicial Department is specially invited to paragraph 5 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 4317-19.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

C. E. G.—Reg. No. 15886—22-12-77.

Bengal Budget Estimate of the Police Department for 1878-79.

No. 22380., dated Calcutta, the 17th December 1877.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, with copy of letter No. 14079, dated 29th October 1877, from Inspector-General of Police, Lower Provinces, and a statement (in original) of the cost of Municipal Police in each district of Bengal.

Grant 5.—Police.

Receipts.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to public departments, private companies and persons.		53,772		19,000		19,000		14,000	18,144	.....	10,407	Increased with reference to the actual receipts of the past and present year. The figures given by the Inspector-General of Police represent recoveries on account of the Police Clothing Fund.
Superannuation receipts		.....		19,000		19,000		14,000	19,082		7,987	
Cash receipts under Act XXXI of 1860.		.....		500		500		.....	455	.....	230	
Fees and fines		.....		500		500		1,500	600	.....	462	
Realizations on account of lost and unserviceable stores.		221		.....		..		154	..	.....	.....	These receipts are credited in account under the next head—Miscellaneous.
Miscellaneous		...		20,000		20,000		20,000	27,521	..	19,840	No change proposed, the receipts of the past and present year being on account of the Chittagong Frontier Police, some portion of which will in future be credited under the next head of Recoveries for provisions.
Recoveries from Chittagong Frontier Police for provisions.		.....		20,000		20,000		20,000	.....	.....	.....	
Total Police ...		53,993		79,000		79,000		69,654	65,802	70,000	38,905	

Net increase in 1878-79—Rs. 9,346.

Expenditure.	Budget estimate. 1878-79.	Budget estimate. 1877-78.	Sanctioned estimate in round numbers 1877-78.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,42,000	2,48,895	2,[illegible]	.....	6,895	1,45,527	2,44,000	1,06,021	
Superintendence	1,18,000	1,18,571	1,1[illegible]	... ..	571	1,24,570	1,16,000	56,316	
District Executive Force	34,73,000	34,82,936	[illegible]	.....	9,936	35,02,865	34,50,000	16,78,566	
Railway Police	30,912	30,864	31,000	48	.. .	29,528	31,000	12,308	
Municipal Police	37,794	37,776	38,[illegible]	18	.....	34,766	37,000	17,173	
Special Police	1,62,294	1,60,000	1,[illegible]	2,294	.....	1,61,053	1,56,000	79,186	
Total ...	40,64,000	40,79,042	[illegible]	2,360	17,402	39,98,248	40,34,000	20,39,570	

Net decrease in 1878-79—Rs. 15,042.

GRANT 5.—POLICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79. Rs.	Local estimate, 1878-79. Rs.	Accountant-General's estimate, 1878-79. Rs.	Accountant-General's estimate, 1878-79. Rs.	Sanctioned grant, 1878-79. Rs.	Sanctioned grant, 1878-79. Rs.	Sanctioned estimate, 1877-78. Rs.	Sanctioned estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.	Actuals for 6 months, 1877-78. Rs.	Explanatory Remarks.
		PRESIDENCY POLICE.												
		Government contribution of 25 per cent pay of the Calcutta Police.		97,312		97,312		97,137		1,00,500			99,785	Estimated by the Commissioner of Police.
		RIVER POLICE.												
		Establishment.												
7	7	Superintendents, darogahs, and serjeants	12,720		12,720		12,720		12,000		.....			Progressive annual increase.
57	57	Corporals and constables.	5,580		5,580		5,580		5,580		.....			
			18,300		18,300		18,300		17,580		.....			
		Boat Establishment.												
109	109	Crew of boats ...	9,180		9,180		9,180		9,180		.....			
		Hire of boats ..	600		600		600		900		.....			
			9,780		9,780		9,780		10,080		.....			
		Contingent Charges.												
		Contingent expenses ...	1,424		1,424		1,424		1,724		.....			
		Clothing	1,000		1,000		1,000		1,000		.....			
		House rent for Superintendent	1,080		1,080		1,080		1,080		.....			
		Petty construction and repairs ...	.....		.....		.....		.....		.....			
		Repairs of hulks and boats ..	5,000		5,000		5,000		5,000		.....			
			8,504		8,504		8,504		8,804		.....			
		Grand Total	36,584		36,584		36,584		36,464					
		Deduct—Three-fourths of cost paid by Port Commissioners.	27,438		27,438		27,438		27,348		8,936		9,116	
		Total amount of Government contribution.		9,146		9,146		9,146		9,116				
		DEAD-HOUSE.												
		Establishment and contingencies ...		520		520		520		520	471		269	
		BALLIAGHATA, KIDDERPORE, AND BEALDAH SALT POLICE ESTABLISHMENTS.												
13	15	Sub-Inspectors, corporals, and constables.	2,352		2,352		2,352		1,800		1,742		1,122	Increase sanctioned for the Chitpore station in Government of Bengal's letter No. 47, dated 4th January 1877.
4	4	Manjees and dandies	216		216		216		216		216		108	
		Boat hire	60		60		60		60		60		30	
		Clothing	60		60		60		64		55			
		Petty construction and repairs.	100		100		100		100		134		226	
		Ground rent ...	38		38		38		38		..		56	
		Contingencies	80		80		80		32		28		32	Contingencies increased under authority contained in letter quoted above.
		Total ...		2,906		2,906		2,906		2,310	2,235		1,574	
		CALCUTTA LOCK-UP.												
		Establishment												
10	10	Lock-up guards ...	1,032		1,032		1,032		1,032		1,032		516	
4	4	Servants	204		204		204		204		204		102	
			1,236		1,236		1,236		1,236		1,236		618	
		Contingent Charges.												
		Clothing	48		48		48		64		40		..	
		Conveyance allowance ..	50		50		50		50		... ..		25	
		Petty construction and repairs ...	50		50		50		100		..		..	
		Contingencies	25		25		25		25		157		65	
			173		173		173		239		197		90	
		Total Calcutta Lock-up ...		1,409		1,409		1,409		1,475	1,433		708	
		Carried over ...		1,11,293		1,11,293		1,11,16[illegible]		1,31,921	13,075		1,11,425	

GRANT 5.—POLICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79. Rs.	Local estimate, 1878-79. Rs.	Accountant-General's estimate, 1878-79. Rs.	Accountant-General's estimate, 1878-79. Rs.	Sanctioned grant, 1878-79. Rs.	Sanctioned grant, 1878-79. Rs.	Sanctioned estimate, 1877-78. Rs.	Sanctioned estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.	Actuals for 6 months, 1877-78. Rs.	Explanatory Remarks.
		Brought forward ...		1,11,293		1,11,293		1,11,163		1,13,921	13,075		1,11,452	
		PRESIDENCY POLICE—(*Contd.*)												
		ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.												
		Establishment.												
22	22	Inspectors and serjeants.	19,260		19,260		19,260		19,920		51,192		27,445	Increase for Cossipore Gun Foundry and Government House, against a decrease under High Court. Provision for the European constable at the Shipping Office has also been brought here from River Police.
353 1	376	Constables and corporals.	36,312		36,312		36,312		33,840					
4		Servants	192		192		192		192		192		96	
			55,764		55,764		55,764		54,952		51,384		27,541	
		Contingent Charges.												
		Clothing	2,250		2,250		2,250		2,672		1,798		96	
		Escort charges...	500		2,000		500		1,000		2,958		4,688	Increased provision required to meet the charges for treasure guards.
		Rewards	.....		1,000		500		.....		4,530		1,000	Estimated with reference to actual expenditure in past years.
		Oil for night rounds	500		500		500		570		949		.....	
		Conveyance allowance for guards...	300		300		300		400				324	
		Contingencies	.....		.....		.....		.....		.....			
			3,550		6,050		4,050		4,642		10,235		6,108	
		Total Additional Force ...		59,314		61,814		59,814		58,594	61,619		33,649	
		SUBURBAN POLICE.												
		EXECUTIVE FORCE.												
		Salaries.												
2	2	Superintendents ...	10,200		10,200		10,200		10,200					
		Establishment.												
31	31	Inspectors, darogahs, and serjeants	27,840		27,840		27,840		27,840					
707	707	Corporals and constables	63,792		63,792		63,792		63,792					
		Horse patrol	.....		.....		.....		.....					
3	3	Clerks	1,092		1,092		1,092		1,092					
36	36	Servants	2,160		2,160		2,160		2,160					
8	8	Court Inspectors and constables at Sealdah and Alipore	3,504		3,504		3,504		3,504					
		Allowance to policemen while on leave	1,500		1,500		1,500		2,000					
			99,888		99,888		99,888		1,00,388					
		Detective Force.												
		Moiety of the detective force for the Town and Suburbs	8,940		8,940		8,940		8,940					
		Contingent Charges.												
		Purchase of horses, saddles, bridles, &c.	1,300		1,300		1,300		1,300					
		Rewards	1,000		1,000		1,000		1,500					
		Lighting thanas, guard-rooms, &c.	2,880		2,880		2,880		2,880					
		Diet and clothing of prisoners ...	200		200		200		300					
		Stationery	125		125		125		250					
		Miscellaneous	1,400		1,400		1,400		2,150					
		Clothing	4,128		4,128		4,128		5,504					
		Rent of thanas	11,500		11,500		11,500		11,500					
		Petty construction and repairs ...	4,000		4,000		4,000		4,000					
		Contribution to chowkidars' hospitals	7,448		7,448		7,448		7,448					
			33,981		33,981		33,981		36,832					
		Total Suburban Police ...	1,53,009		1,53,009		1,53,009		1,56,360					
		Deduct—Amount payable by Municipality.	78,505		78,505		78,505		79,980					
		Net amount payable by Government.		74,504		74,504		74,504		76,380	70,833			
		Total ...		2,45,111		2,47,611		2,45,486						
		Deduct—Anticipated savings ...		5,111		5,611		5,486						
		Total Presidency Police ...		2,40,000		2,42,000		2,40,000		2,48,895	1,45,527	2,44,000	1,45,101	

GRANT 5.—POLICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.												
		Salaries.												
1	1	Inspector-General ...	30,000		30,000		30,000		30,000		73,190		31,200	
2	2	Deputy Inspectors-General.	36,000		36,000		36,000		36,000					
1	1	Personal Assistant ...	9,600		9,600		9,600		9,600		9,600		5,255	
				75,600		75,600		75,600		75,600	82,790		36,455	
		OFFICE AND CHARGES OF INSPECTOR GENERAL.												
		Establishment.												
26	26	Clerks	26,032		26,032		26,032		26,163		26,819		12,964	A vacancy filled up on the minimum pay of the grade.
18	7	Servants	552		552		552		1,308		.....		.....	Orderly establishment transferred to the District Executive Force under sanction conveyed in Bengal Government letter No. 2006, dated 18th April 1877, and a sweeper discharged.
		Temporary establishment.	.....		.....		.....		.....					
				26,584		26,584		26,584		27,471	26,819		12,964	
		Contingent Charges.												
		Office rent	5,264		5,264		5,264		4,800		5,267		2,618	Municipal taxes not included this year.
		Office expenses	2,000		1,852		1,852		2,000		1,749		1,108	
		Miscellaneous expenses									67		110	
		Country stationery		7,264		7,116		7,116		6,800	7,083		3,836	
		Travelling Expenses.												
		Travelling expenses and allowances		7,500		7,500		6,500		7,500	6,362		2,452	
		Postage Charges.												
		Service postage stamps		1,200		1,200		1,200		1,200	1,516		609	
		Total Provincial Superintendents' Offices.		1,18,148		1,18,000		1,17,000		1,18,571	1,24,570	1,16,000	56,316	
		DISTRICT EXECUTIVE FORCE.												
		EXECUTIVE DEPARTMENT.												
		Salaries.												
45	44	District Superintendents.	3,66,000		3,66,000		3,66,000				4,95,826		2,39,489	The Inspector-General's estimate is in full for officers in Assam and Bengal as follows:— Rs. 53 District Superintendents ... 4,27,200; 33 Assistant Superintendents ... 1,35,000; 5,62,200. Deduct— Pay of 9 District Superintendents and 4 Assistant Superintendents in Assam and the Railway Office ... 76,800; 4,85,400
28	29	Assistant Superintendents.	1,19,400		1,19,400		1,19,400							
				4,85,400		4,85,400		4,85,400			4,95,826		2,39,489	
									30,65,376					
		Establishment.												
213	203	Inspectors	3,65,400		3,65,400		3,65,400				8,55,441		4,24,018	Reduced under orders of Government of Bengal, No. 1473T., dated 15th September 1877. One Sub-Inspector for Chittagong added under the authority of Government of Bengal's letter No. 3736, dated 9th August 1877.
702	697	Sub-Inspectors ...	5,01,840		5,01,840		5,01,840							
		Carried over ...	8,67,240	4,85,400	8,67,240	4,85,400	8,67,240	4,85,400	30,65,376					

GRANT 5.—POLICE.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	8,67,240	4,85,400	8,67,240	4,85,400	8,67,240	4,85,400	30,65,376					
		DISTRICT EXECUTIVE FORCE.—(*Continued.*)												
		EXECUTIVE DEPARTMENT—(*Continued.*)												
		Establishment—(Continued.)												
2,361	2,356	Head constables ...	4,28,580		4,28,580		4,28,580				15,77,805		7,88,312	Reductions in Midnapore, Rajshahye, Bhagulpore, and Hazareebagh by the introduction of warders in the central jail under Government order No. 130R.T., dated 26th July 1877, in Chittagong under Government order No. 3736, dated 9th August 1877, in Purneah under Government order No. 1795T., dated 26th September 1877, and in Singbhoom under Government order No. 1473T, dated 15th September 1877, against which there is an increase in the 24-Pergunnahs by transfer from Inspector-General's Office under Government order No. 2066, dated 18th April 1877. There is also a decrease in cost by the revision of grades in Behar and Julpigoree.
15,539	15,465	Constables	12,23,544		12,23,544		12,23,544		30,65,376					
1		Duffadar	.....		.....		.....				6,936		1,620	The post of Duffadar has been abolished, and mounted constables reduced under Government order No. 2175T, dated 9th October 1877.
3	3	European constables	3,240		3,240		3,240							
59	34	Mounted constables	10,320		10,320		10,320				17,649		9,289	
		Hospital establishment.	17,605		17,605		17,605				1,04,365		51,369	
		Clerks and servants	93,014		93,014		93,014							
		Temporary establishment.	1,072		.....		.....				.....		30	
					26,43,543		26,43,543							
		Deduct—Probable savings	.....		1,00,000		1,00,000							
				26,44,615		25,43,543		25,43,543		30,65,376	25,62,196		12,74,638	It is quite impossible to say to what extent savings may accrue under each head, and therefore it is necessary to make the deduction from the total provision for establishment.
		Contingent Charges.												
		Clothing	71,696		71,700		71,509		71,856		71,798		.....	
		Ordnance stores and repairs of arms and accoutrements.	22,541		15,850		10,000		5,000		4,985		3,631	A special provision of Rs. 10,580 for 350 carbines for Orissa. The Inspector-General's figures include Rs. 10,000 for the usual annual provision, but the actuals of the past two years do not shew the necessity for it.
		Purchase of tents and accoutrements.	12,644		9,000		7,000		9,000		5,415		3,178	The grant for the present year is reproduced, but the Inspector-General remarks that the larger amount is needed to meet actual requirements.
		Good-conduct money	9,231		5,000		5,000		5,000		4,997		2,551	
		Boats, elephants, and mules ...	98,647		89,000		89,000		86,068		84,100		41,116	An addition of Rs. 2,784 for the establishment of the steam launch attached to the 24-Pergunnahs omitted to be estimated last year. The larger amount asked for by the Inspector-General is represented to be necessary, owing to the large reduction made in the budget grant this year.
											1,71,295		50,476	
		Carried over ...	2,14,759	31,30,015	1,90,550	30,28,943	1,82,500	30,25,943						

GRANT 5.—POLICE.—(*Continued.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanction to grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	2,14,759	31,30,015	1,90,550	30,28,943	1,82,500	30,25,943						
DISTRICT EXECUTIVE FORCE.—(*Continued.*)												
Contingent Charges.—(Continued.)												
Rewards	11,000		10,000		8,000		10,000		7,243		3,497	
Compensation for lands taken for police buildings.	.....		622		..		1,147		216		976	For land to be taken up in Rajshahye and Tipperah.
Feed of Government cattle ...	.....		... ..		.		..		... .		....	
Rent of lands and buildings .	3,655		3,500		3,500		3,489		4,009		1,296	
Country stationery	19,310		18,000		16,000		19,000		17,602		8,517	The actuals of the past 3 years warrant a reduction. The average for that period is Rs. 16,941.
Office expenses and miscellaneous	52,136		50,385		48,000		48,000		55,346		28,105	Increased with reference to past actuals.
Oil for lighting station-houses, &c.	15,432		13,500		13,000		15,000		13,006		6,437	Reduced with reference to past actuals. The average for the last 5 years is Rs. 12,834.
Petty construction and repairs ...	63,075		43,000		} 70,000		46,000		70,303		14,345	For thorough repairs of police stations and outposts calculated at Rs. 65 for each station or reserve, and Rs. 25 for each outpost. The Inspector-General also asks for Rs. 10,000 to meet special requisitions.
New buildings	12,408		12,500									For new police station and outpost buildings, the estimated expenditure for each work being less than Rs. 1,000. The actual expenditure for petty construction and repairs during the past 3 years annually exceeded Rs. 70,000.
Cost of medical stores ..	.....		5,000		5,000		.....		6,417		.....	A provision is necessary to meet the charge raised by the Medical Department.
Freight on Europe stores	... .		.. ...		... .		. .		..		84	
Repairs of boats and cost of stores	3,669	3,95,503	7,000	3,54,037	7,000	3,51,000	8,000	3,27,560	6,475		10,480	The Inspector-General has not provided for the work done in the Government Dock-yard.
									.....		.....	
Travelling Expenses.									3,51,912		1,24,215	
Travelling allowances		62,944		62,000		62,000		62,000	64,925		23,373	
Postage Charges.												
Service postage stamps		28,318		28,000		28,000		28,000	27,946		13,851	
Total District Executive Force ...		36,16,780		34,73,000		34,69,943		34,82,936	35,02,805	34,50,000	16,78,566	
Deduction on account of pending retrenchments.						1,50,000						
						33,19,943						
GOVERNMENT RAILWAY POLICE.		30,912		30,912		30,912		30,864	29,528	31,000	12,308	According to the scale fixed by Resolution No. 45, passed at a special meeting held on the 21st July 1877.
MUNICIPAL POLICE.												
Cost of police in municipalities, towns, and unions.		5,24,883		5,24,883		5,24,883		5,.7,506				
Deduct—Amount to be paid by municipalities, &c.		4,87,089		4,87,089		4,87,089		4,70,738				
Amount of Government contribution to Municipal Police.		37,794		37,794		37,794		37,776	34,766		17,173	Increase under Howrah sanctioned in Bengal Government letter No. 793, dated 15th February 1877.
SPECIAL POLICE.												
CHITTAGONG FRONTIER.												
NUMBERS. 1877-78. / 1878-79. — *Establishment.*												
7 / 7 Subadar-majors and subadars.	8,040		8,040		8,040		8,040		} 21,254		9,710	
1 / 1 Inspector, 1st grade ..	3,000		3,000		3,000		3,000					
6 / 6 Jemadars	3,600		3,600		3,600		3,600					
35 / 35 Havildars	7,680		7,680		7,680		7,680		64,532		33,041	7 privates are employed in the civil police.
604 / 597 Naiks, buglers, and privates.	71,892		71,892		71,552		72,648		10,138		5,582	
Native doctors, clerks, and servants.	3,636		3,636		3,636		2,316		.....		250	
Temporary establishment.	... ..		....		. ...		...		.....		.....	
Commissariat establishment.	5,340		5,340		5,340		7,065					
			1,03,188		1,03,188							
Deduct—Probable savings ...	.....		5,188		5,188		... .					
Carried over ...		1,03,188		98,000		98,000		1,04,349	95,924		49,183	

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GRANT 5.—POLICE.—(*Continued.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		1,03,188		98,000		98,000		1,04,349	95,924		40,183	
SPECIAL POLICE—(*Contd.*)												
CHITTAGONG FRONTIER—(*Continued.*)												
Contingent Charges.												
Good-conduct money	200		100		100				69		32	
Boats, elephants, and mules ...	5,387		5,387		5,387				6,050		3,212	
Repairs of arms and accoutrements	560		560		560				948		344	
Rewards	50		50		50				....		.....	
Oil for lighting station-houses ...	160		120		120				119		57	
Country stationery	165		160		160				159		69	
Shooting badge allowance	.....		..		..				.. ..		49	
Petty construction and repairs ...	5,000		5,000		5,000				4,087		830	
Cost of medical stores	.....		.....		..				215		...	
Repairs of boats and cost of stores	.....		600		600		15,460		1		611	
One-third freight on Europe stores	.. ...		.....						1		41	
Office expenses and miscellaneous	34 17,144		38,387		38,387				45,870		18,445	Rs. 20,000 have been added for cost of provisions to be recovered, and credited *per contra.*
Working allowances	3,600		3,600		3,600							The Inspector-General's figures are for the Government clothing allowance, which is adjusted under the District executive Force.
Clothing	2,622		150		150				158		...	
		37,428 34		54,114		54,114		54,601	58,277		23,690	
Travelling Expenses.												
Travelling allowances ..		1,960		150		150		1,000	153		.. ..	Reduced with reference to actuals.
Postage Charges.												
Service postage stamps		30		30		30		50	27		25	
Total Chittagong Frontier ..		1,40,000		1,52,294		1,52,294		1,60,000	1,54,380		72,898	
Cost of police guards supplied to private individuals and corporate bodies.		.....		10,000		10,000		... ..	6,672		6,288	This provision is for the cost of police supplied under sections 13, 14, 15 of Act V of 1861. The recoveries effected are credited *per contra.*
Total Special Police ...		1,40,000		1,62,294		1,62,294		1,60,000	1,61,052	1,56,000	79,186	

C. E. G.—Reg No. 16875—6-2-78.

POLICE BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH FEBRUARY 1878.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 2238C, dated 17th December 1877, submitting the budget estimates of receipts and charges of the Police Department for 1878-79.

RECEIPTS.

1. The Accountant-General estimates the receipts for 1878-79 at Rs. 79,000, against Rs. 69,654, the sanctioned estimate for 1877-78, and Rs. 65,802, the actual receipts for 1876-77. The Lieutenant-Governor accepts the Accountant-General's figures.

EXPENDITURE.

2. Under the orders of Government, No. 2713, dated 22nd August 1877, the allotment for all police charges in Bengal for 1878-79 was fixed at Rs. 40,90,000; that is, Rs. 38,50,000 for the Bengal Police and Rs. 2,40,000 for the Presidency Police. Although the expenditure of the whole Police Department, as estimated by the Accountant-General, is said to be within the prescribed limit, yet this is only the case if anticipated savings are taken into consideration. Doubtless the savings in the pay of such a large body of men as the police, owing to leave, vacancies, &c., amount to a considerable sum in the course of the year; but, on an examination of the charges in the budget, there are various direct modifications which the Lieutenant-Governor thinks may very properly be made.

3. The following table compares the Accountant-General's estimated expenditure for 1878-79 with the figures of previous years:—

BUDGET HEADS.	Accountant-General's estimate, 1878-79.	Sanctioned estimate, 1877-78.	Actuals, 1876-77.
	Rs.	Rs.	Rs.
1. Presidency Police	2,42,000	2,48,895	1,45,527
2. Superintendence	1,18,000	1,18,571	1,24,570
3. District Executive Force	34,73,000	34,82,936	35,02,805
4. Railway Police	30,912	30,864	29,528
5. Municipal Police	37,794	37,776	34,766
6. Special Police	1,62,294	1,60,000	1,61,052
Total ...	40,64,000	40,79,042	39,98,248

4. *Presidency Police.*—The Accountant-General estimates the Government contribution on account of the Calcutta Police at Rs. 97,312 for 1878-79; but the budget, as settled by the Municipal Commissioners, reduces this to Rs. 97,187, which amount is therefore accepted. The estimates for the cost of "River Police," "Dead-house," "Salt Police," and "Calcutta Lock-up," are accepted. Under the sub-head "Additional force for duties of military guards," the local estimate of Rs. 500 for escort charges has been raised by the Accountant-General to Rs. 2,000, on the ground that increased provision is.

required to meet the charges for treasure guards. But as these charges are understood to have been taken into account when the local estimate was framed, the Lieutenant-Governor thinks that an allowance of Rs. 500 for escort charges will be sufficient. The Accountant-General also provides Rs. 1,000 for rewards under this sub-head; but as there is no provision on this account in the local estimate, or in the current year's budget, an allotment of Rs. 500 will be made for the purpose. The estimate for the cost of "Suburban Police" is accepted.

The effect of the foregoing orders is to make the total gross cost of the Presidency Police Rs. 2,45,486, against Rs. 2,47,611, estimated by the Accountant-General. Deducting Rs. 5,486 as probable savings, the net cost will be Rs. 2,40,000.

MOFUSSIL POLICE.

5. *Superintendence.*—The Accountant-General provides Rs. 7,500 on account of travelling expenses under this head; but the Lieutenant-Governor would reduce this amount to Rs. 6,500, with reference to the actuals of 1876-77. The other items under this head are accepted.

6. *District Executive Force.*—The Accountant-General estimates an expenditure of Rs. 26,43,543 under the sub-head "Salaries and Establishments," and he anticipates savings on the proposed grants amounting to Rs. 1,00,000.

The Inspector-General of Police is now engaged on a detailed examination of the allotments of all the districts in Bengal with a view to extensive reductions which are believed to be both possible and desirable. Mr. Monro's report upon the Orissa division has already been received and provides for reductions amounting to over Rs. 32,000. It is anticipated that the retrenchments throughout Bengal will aggregate not less than Rs. 1,50,000. This sum cannot of course now be accurately distributed under the various sub-heads of the estimate for "District Executive Force," but the Lieutenant-Governor directs that it be deducted in a lump sum from the final total. The following orders have reference to the figures now shown against each of the sub-heads. These may be further reduced in the course of Mr. Monro's enquiries, but the exact extent of the reductions cannot now be indicated.

A provision of Rs. 71,700 is made on account of clothing, but in consideration of the reduction made in the number of head-constables and constables, the grant will be limited to Rs. 71,500.

For ordnance stores and repairs of arms and accoutrements the Inspector-General of Police has asked for Rs. 22,541; the Accountant-General has reduced this to Rs. 15,850. The provision under this head in the current year's budget is Rs. 5,000, but a larger amount, it is said, will be required for the purchase of 350 carbines for the Orissa police. A grant of Rs. 10,000 for this item is sanctioned for the next year, and must not be exceeded. The carbines required for Orissa need not all be purchased at once, but can be supplied gradually.

The Accountant-General's estimate of Rs. 9,000 for the purchase of tents and accoutrements is reduced to Rs. 7,000, with reference to the actuals of 1876-77.

The Accountant-General has provided Rs. 89,000 on account of boats, elephants, and mules; and that figure is accepted instead of Rs. 98,647 entered by the Inspector-General of Police.

The estimate of Rs. 10,000 for rewards is reduced to Rs. 8,000, with reference to the actuals of 1876-77, and the provision of Rs. 622 on account of compensation for lands taken for police buildings is struck out, as any small expenditure on this account may be met from the grant for buildings.

The local estimate of Rs. 19,310 for country stationery has been reduced by the Accountant-General to Rs. 18,000; but the Lieutenant-Governor would pass only Rs. 16,000 for this item. There is at present very great waste of stationery in many offices. His Honor therefore directs that steps should be taken to check the expenditure under this head, which is growing unduly.

The Accountant-General has estimated the expenditure on account of office expenses and miscellaneous at Rs. 50,385, against Rs. 48,000, the sanctioned grant for the current year. The Lieutenant-Governor considers that

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Rs. 48,000 will be ample provision for this item. These charges must be kept under strict control, and District Superintendents of Police should be held personally responsible for checking them.

The expenditure on account of oil for lighting station-houses is estimated at Rs. 13,500. This is another item of expenditure in which it is believed there is much waste of money. Rs. 13,000 will be allowed on this account, and the amount must not be exceeded.

The local estimate for petty construction and repairs and new buildings is Rs. 75,543, which the Accountant-General has reduced to Rs. 55,500. The Lieutenant-Governor accepts Mr. Monro's assurance that the police buildings stand urgently in need of extensive repairs, and allows a total sum of Rs. 70,000 for these two items.

The local estimate for repairs of boats and cost of stores is Rs. 3,668, which the Accountant-General has raised to Rs. 7,000, on the ground that the local estimate has not taken into account the work done in the Government Dockyard. The Lieutenant-Governor, however, considers that a provision of Rs. 5,000 will be sufficient on this account.

The Accountant-General provides Rs. 62,000 for travelling expenses during 1878-79, equal to the sanctioned estimate for the current year. While accepting the Accountant-General's figures, the Lieutenant-Governor desires to express a hope that the Inspector-General of Police will take measures to check very thoroughly travelling allowance bills, and to see that District Superintendents and others, while keeping within their budget grants, actually earn these allowances by *bonâ-fide* travelling on inspection duty. At present, it is feared, the main object of many officers is to work up to the money limit by short and frequent journeys which do no real good.

Subject to the above remarks and modifications, the Lieutenant-Governor accepts the Accountant-General's estimates of expenditure under the head "District Executive Force" for 1878-79. From the total thus found, Rs. 34,69,943, Rs. 1,50,000 will be deducted as directed in the opening of this paragraph, leaving the grant on this account at Rs. 33,19,943, or in round numbers Rs. 33,20,000.

7. *Railway Police.*—Under this head the Accountant-General provides Rs. 30,912 for 1878-79, against the sanctioned grant of Rs. 30,864 for the current year, and the actuals of Rs. 29,528 for the past year. The figures are accepted.

8. *Municipal Police.*—The Accountant-General's estimate for 1878-79 on account of Government contribution towards the cost of police in municipalities, towns, and unions is Rs. 37,794, against the sanctioned grant of Rs. 37,776 for the current year, showing an increase of Rs. 18, which is owing to increased charges of the Howrah Municipal Police. The Lieutenant-Governor allows the Accountant-General's estimate to stand.

9. *Special Police.*—The total expenditure under this head, as estimated by the Accountant-General, is Rs. 1,62,294 for 1878-79, including the provision of Rs. 1,52,294 for the Chittagong Frontier Police, and of Rs. 10,000 for police guards supplied to private individuals and corporate bodies. The Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 1,62,294 under this head for 1878-79, showing an increase of Rs. 2,294, as compared with the sanctioned grant for the current year.

10. Under the foregoing orders, the grants for the Police Department for 1878-79 will stand as follows :—

Budget Head.	Accountant-General's estimate, 1878-79	Estimate as now sanctioned by Government, 1878-79.	Sanctioned grant, 1877-78.
	Rs.	Rs.	Rs.
Presidency Police	2,42,000	2,40,000	2,48,895
Superintendence	1,18,000	1,17,000	1,18,571
District Executive Force	34,73,000	33,20,000	34,82,936
Railway Police	30,912	31,000	30,864
Municipal Police	37,794	38,000	37,776
Special Police	1,62,294	1,62,000	1,60,000
Total ...	40,64,000	39,08,000	40,79,042

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ORDER.—Ordered that a copy of the above Resolution, together with a copy of the budget estimates, be forwarded to the Inspector-General of Police, the Accountant-General, and the Judicial (Police) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 462-64.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 5th February 1878.

T. B. C.—Reg. No. 16874—6-2-78.

Provincial Marine Budget for 1878-79.

No. 2369C, dated Calcutta, the 14th January 1878.
Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate from 1st April 1878 to 31st March 1879.

XV.—Marine.

Receipts.	Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877-78.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pilotage receipts	8,00,000	8,00,000	7,93,000	9,44,360	.....	7,93,000	4,65,722	Based on the average of the past three years. The large receipts in 1876-77 cannot be expected to recur, being due to the unusual influx of shipping consequent on the famine in Madras.
Registration and other fees ...	22,000	22,000	22,000	23,721	.....	22,000	10,802	
			8,15,000					
Miscellaneous.								
Deduction for mess money	16,000	16,000	17,000	15,449	.....			Reduced with reference to actuals of past year.
Port receipts	2,38,000	2,38,000	2,58,000	2,77,380	.....			The figures of the present year are reproduced, the large receipts in 1876-77 being due to the unusual influx of shipping on account of the famine in Madras.
Contribution to Life-boat Establishment at Goalundo	300	300	.....	.....	300	2,65,000		
Other items	10,700	10,700	14,000	11,508	.....			Reduced with reference to actuals.
Total ...	.....	.	2,69,000	3,04,537	300	2,65,000	1,55,052	
Total Marine ..	10,87,000	10,87,000	10,84,000	12,72,418	300	10,80,000	6,31,576	
				12,72,718				

* Net increase in 1878-79—Rs. 3,000

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Provincial Marine Budget for 1878-79.

No. 2418C., dated Calcutta, the 23rd January 1878.
Memo. by D. Barbour, Esq., Officiating Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate from 1st April 1878 to 31st March 1879.

Grant 18.—Marine.

Expenditure.	Budget estimate, 1878-79.	Sanctioned grants in round numbers, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for eight months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Master Attendant, Marine Establishments, and Dockyard	21,000	20,000	20,238	762	.....	19,801	.....	20,000	9,823	
State Yacht Establishment ...	4,376	4,300	4,376	.....	.....	11,576	.....	4,500	3,924	
Pilotage, Pilot Establishments, and Vessels	6,40,919	6,43,000	6,50,463	.....	9,544	7,27,027	.....	6,30,000	3,62,322	
Light-houses and Light-ships	8,060	8,000	7,540	520	.....	7,453	.....	7,500	4,809	
Building and repairs of ships	2,88,787	1,35,000	1,35,236	1,53,551	.....	.....	.....	1,35,000	.....	
Victuals purchased in the country for crews of ships and vessels	26,810	26,810	32,500	.....	5,690	.....	.....	32,500	.....	
Coals purchased in the country. Coal and Steam Agencies, &c.	44,900	36,000	20,000	24,900	.....	.....	.....	20,000	.....	
Miscellaneous	2,51,648	2,36,570	2,21,021 / 790	29,237 /	.. .. /	1,82,601 /	..... / 1,083	2,11,000	1,03,603	
Rents, rates, and taxes... ...	6,500	6,000	6,210	290	.....	.....	6,652	6,500	3,230	
						9,48,458	7,735			
Total Grant 18, Provincial ...	12,93,000	11,17,000	10,98,974	2,09,260	15,234	9,56,193		11,17,000	4,87,801	

Net increase in 1878-79—Rs. 1,94,026.

Detail No. I.

	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for eight months, 1877-78.	Explanatory Remarks.
MASTER ATTENDANT, MARINE ESTABLISHMENTS, AND DOCKYARD.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Master Attendant's Department.											
Marine Court	3,900		3,500		3,500		3,378		3,500	1,693	
Shipping Master	17,100		17,100		16,738		16,423		16,500	8,130	
Total Master Attendant's Department ...		21,000		20,000		20,238		19,801	20,000	9,823	
STATE YACHT ESTABLISHMENT ...	4,376	4,376	4,376	4,376	4,376	4,376	11,576	11,576	4,500	3,924	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.											
Branch Pilots	28,200		28,200		28,200		31,042			14,928	
Master Pilots. Subsistence allowance to—when sick, on leave, or other detached duty	10,000	38,200	10,000	38,200	20,520	48,720		31,042		154	Reduced with reference to actuals and probable requirements.
										15,082	
Allowances to licensed Leadsmen	16,800		16,800		24,000		7,473			3,623	Reduced with reference to probable requirements.
Lead money to Volunteers	10,000		10,000		10,000		11,096			5,600	
Pilotage allowances, Free List	2,92,700		2,92,700		3,50,000		3,84,452			1,88,570	A reduction of 15 per cent. made on the present year's allotment.
Pilotage allowances, Licensed List	1,61,500	4,81,000	1,61,500	4,81,000	1,10,000	4,94,000	1,61,452	5,84,820		94,130	Increased with reference to actual requirements.
										2,91,923	

GRANT 18—MARINE—*Continued.*

	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for eight months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS—(*Continued.*)											The Port Officer asks for an additional provision of Rs. 2,160 for four more lascars for each of the pilot vessels at Rs. 720 each, in consequence of the inefficiency of the crew to cope with the great increase of work created by the large number of vessels now frequenting the port. In the absence of Government sanction, the amount has not been entered. He has also estimated a sum of Rs. 10,000 for fitting out the *Kedgeree* as a hulk for the Pilot Service, and Rs. 1,644 for the establishment to be attached to the same; but the amount is not included in the estimate, the expenditure not having been sanctioned.
Pilot vessels—											
"Foam"	.....		.. ..		.....		692			400	
"Coleroon"	16,188		16,188		16,188		17,276			6,859	
"Cassandra"	16,188		16,188		16,188		16,781			7,590	
"Chinsurah"	16,188		16,188		16,188		13,907			10,009	
Extra crew for Pilot vessels	3,486		5,616		3,486		3,470			1,735	
Reserve vessel	1,840		1,840		1,840		1,230			639	
Steamer "Undaunted"	27,608		27,608		27,932		14,983			13,672	
Steamer "Celerity"	11,451		11,451		11,451		14,883			1,663	
Contingencies	2,650		2,650		2,650		2,491			828	
		95,599		97,759		95,923		85,713		43,195	
Mess, Passage, and Miscellaneous.											
Mess money of pilots	16,000		16,000		18,000		13,986			7,784	
Passage money of pilots	5,200		5,200		5,200		6,264			1,938	
Miscellaneous	600		600		300		167			8	
		21,800		21,800		23,500		20,417		9,730	
Surgeon at Sandheads	4,320		4,320		4,320		5,035			2,392	
		4,320		4,320		4,320		5,035			
						6,66,463					
Deduct probable savings						16,000					
Total Pilotage, Pilot Establishments, and Vessels		6,40,919		6,43,079		6,50,463		7,27,027	6,80,000	3,62,392	
LIGHT-HOUSES AND LIGHT-SHIPS.											
LIGHT-HOUSE AT FALSE POINT.											
Superintendent	2,400		2,400		2,400		3,440			1,775	The Native Doctor is now drawing Rs. 30 a month
Assistant	840		840		840						
Native Doctor	300		300		300						
Tindal, Lascars and Bhistee	.....		... .				2,624			1,278	
Half Telegraph Boat	4,000		4,000		4,000		.....				
Contingencies	520		520				1,389			1,756	An additional provision for repair to lamps, machinery, &c.
Total Light-houses and Light-ships ...		8,060		8,060		7,540		7,453	7,500	4,809	
BUILDING AND REPAIRS OF SHIPS.											
WAGES OF ARTIFICERS.											
Builder's Department											
Steam Factory											
Marine Store-keeper's Department ...	1,38,787		1,35,236								
Miscellaneous, or work done outside the Dockyard											
Cost of building a light-vessel to replace the *Star* sent to British Burmah	1,50,000										
Total Building and Repairs of Ships ...		2,88,787		1,35,236		1,35,236			1,35,000		
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS.											
For Light vessels	13,025		13,025		20,000						The allotment sanctioned for transfer to Provincial Services, as detailed in paragraph 22 of letter from Government of India, Financial Department, No. 1899, dated 29th March 1877, have been entered for the regular estimate in the absence of any adjustments this year. The estimate for 1878-79 includes provision for the Hooghly Survey Service according to the scale sanctioned in letter from Government of Bengal, No. 2654, dated 13th September 1877.
" Pilot "	12,555		12,555		12,500						
" Lieutenant-Governor's Yacht and Bholio	1,230		1,230		.....						
Total Victuals purchased in the Country, &c.		26,810		26,810		32,500			32,500		
COALS PURCHASED IN THE COUNTRY. COAL AND STEAM AGENCIES, &c.											
Cost of coal	44,900	44,900	36,000	36,000	20,000	20,000			20,000		

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GRANT 18—MARINE—*Concluded.*

	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for eight months, 1877-78.	EXPLANATORY REMARKS.
MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Passage, freight, &c.	.....		.....		...		...			.....	
Shipping fees and sundries	10,700		6,000		10,561		3,452			1,601	
Expenses for preparing wreck-chart ...	.....		.....				320			.....	
Purchase of service postage stamps	60		60		60		136			83	
Mutlah port charges	14,780		14,780		14,800		11,005			8,254	
Calcutta ditto	2,24,314		2,13,538		1,96,000		1,65,881			91,626	Increase due to the new intermediate light vessel and to the revised scale for the Hooghly Survey Service sanctioned in letter from Government of Bengal, No. 2654, dated 15th September 1877. An abstract of the expenditure on account of the port approaches is appended.
Morrelgunge ditto	200		200		200		...			...	
Miscellaneous	798		1,198				795			1,656	
Life-boat establishment, Goalundo	796		796		790		1,083			473	
Total Miscellaneous ...		2,51,648		2,36,570		2,22,411		1,82,601	2,10,200	1,03,230	
RENTS, RATES, AND TAXES.											
Office rent	6,500	6,500	6,600	6,600	6,210	6,210	6,652	6,652	6,500	3,230	

DETAIL No. II.

Numbers 1877-78.	Numbers 1878-79.		Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for eight months, 1877-78.	EXPLANATORY REMARKS.
MASTER ATTENDANT, MARINE ESTABLISHMENTS, AND DOCK-YARD.			Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs.	
		Marine Court.											
1	1	Judge	2,400		2,400		2,400		2,400				
1	1	Prosecutor	900		900		900		900				
		Fees to Master Mariners for sitting in Court of Enquiry..	416		...				...				
		Contingencies	184	3,900	200	3,500	200	3,500	78	3,378	3,500	1,693	A new charge sanctioned in letter from Government of Bengal, No. 3528, dated 22nd December 1877.
		Shipping-Master.											
1	1	Shipping-master	6,695		6,695		6,456		6,195				Progressive annual increments.
1	1	Deputy Shipping-Master ...	4,612		4,612		4,402		4,300				
		Examiners paid out of examination fees	400		400		446		840				
7	7	Office establishment	4,308		4,308		4,380		3,877				Annual increment of head clerk against a vacancy filled up on the minimum pay of the grade.
8	8	Servants	468		468		468		518				
		Contingencies	617		617		406		633				Provision increased to meet cost of certificates issued to passed candidates.
		Total Shipping-Master ...		17,100		17,100		16,738		16,423	16,500	8,130	
STATE YACHT ESTABLISHMEMT.													
		CHIEF PORT.											
		Lieutenant-Governor's Yacht *Khotas* and Bhotio	4,376	4,376	4,376	4,376	4,376	4,376	11,576	11,576	4,500	3,924	

CALCUTTA PORT APPROACHES.

Budget Estimate of Expenditure for 1878-79.

	Budget estimate.	
	1878-79.	1877-78.
Abstract of Expenditure.		
Light-vessels	69,504	57,536
Light-houses	9,081	6,941
River Surveying Vessels	51,466	32,626
"Dolphin," Buoy Vessel	15,720	15,948
"Vulcan," Anchor Vessel	5,448	5,448
Row-boats	5,676	10,452
Tidal Semaphores	3,589	1,435
Bholios	1,920	2,376
Miscellaneous	61,910	63,238
Total Calcutta	2,24,314	1,96,000

C. E. G.—Reg. No. 17219—12-2-78.

MARINE BUDGET, 1878-79.

Dated Calcutta, the 9th February 1878.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

Memoranda No. 2369E., dated the 14th January, and No. 2418E., dated the 23rd January 1878, from the Accountant-General, submitting the Budget Estimates of Provincial Receipts and Expenditure of the Marine Department for 1878-79.

RECEIPTS.

UNDER the Financial Resolution No. 1899, dated the 29th March 1877, the following Marine receipts were surrendered to the Government of Bengal for an annual payment of Rs. 10,84,000, viz.:—

	Rs.
Pilotage receipts	7,93 000
Registration and other fees	22,000
Deduction for mess money	17,000
Port receipts	2,38,000
Other items	14,000
Total ...	10,84,000

The Accountant-General estimates these receipts for 1878-79, including a small sum of Rs. 300 on account of the Goalundo life-boat, at Rs. 10,87,000; the estimate shows a net increase of Rs. 3,000, and is accepted.

EXPENDITURE.

2.

			Rs
		The grant made by the Government of India to meet the Marine charges recently transferred to Provincial control amounts to	10,92,000
* Rent, rates, and taxes	Rs. 6,210	And the grant made by the Government of Bengal in 1877-78 for charges hitherto provincial, and now entered in this estimate amounts, to ...	7,000*
Goalundo life-boat	„ 790		
Total	„ 7,000	Total ...	10,99,000

The estimate now submitted by the Accountant-General provides for an expenditure of Rs. 12,93,000, as will be seen from the following table:—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1877-78.
	Rs.	Rs.
Marine establishment	21,000	20,238
State Yacht establishment	4,376	4,376
Pilotage, pilot establishment and vessels	6,40,919	6,50,463
Light-house and light-ships ...	8,060	7,540
Building and repairs of ships ...	2,88,787	1,35,236
Victuals purchased in the country for crews of ships and vessels ...	26,810	32,500
Coal purchased in the country ...	44,900	20,000
Miscellaneous	2,51,648	2,22,411
Rents, rates, and taxes	6,500	6,210
Total ...	12,93,000	10,98,974

3. *Marine Establishments.*—The only items of expenditure under this head which have been transferred to Provincial Government are "Marine Court" and "Shipping Master." The grants for these items for the current year amount

to Rs. 3,500 and Rs. 16,738 respectively. For 1878-79 the Accountant-General has provided Rs. 3,900 for the "Marine Court" and Rs. 17,100 for the "Shipping Master." The increase in the former case is owing to a sum of Rs. 400 being provided for "Fees to masters of merchant vessels for sitting on Courts of Inquiry." But as this item has nothing to do with the "Marine Court," which is simply a court for the trial of pilots, the charge which has been sanctioned by Government should be transferred to, and shown under the head of, "Miscellaneous." The grant for "Marine Court" will then be Rs. 3,500, or the same as the estimate for the current year. The estimate for "Shipping Master" is accepted. The total grant for "Provincial Marine Establishments" will be Rs. 20,600.

4. The Accountant-General's estimate for the "*State Yacht Establishment*," which is the same as the current year's grant, is accepted: the grant will be Rs. 4,360.

5. *Pilotage, Pilot Establishment and Vessel.*—A provision of Rs. 6,40,919 is made under this head for 1878-79, against the sanctioned grant of Rs. 6,50,463 for 1877-78, showing a decrease of Rs. 9,544. But the Port Officer has asked for a further provision of Rs. 2,160 for additional establishments required to be employed in the pilot vessels on account of increase of work in the port. He has also asked for the inclusion under this head of Rs. 10,000 for fitting up the *Kedgeree* as a hulk for the Pilot Service, and of Rs. 1,644 for the establishment to be attached thereto. The first item is represented to be actually necessary and is passed, but the fitting up of the *Kedgeree* will not be necessary this year. The Accountant-General's estimate of Rs. 6,40,919 will accordingly be raised by Rs. 2,160 only, and the grant under this head will be Rs. 6,43,079, or, in round numbers, Rs 6,43,000.

6. The Accountant-General's figures (Rs. 8,060) under the head of "*Light-houses and Ships*" are accepted.

7. *Building and Repairs of Ships.*—Under this head the Accountant-General has provided Rs. 1,38,787 for building and repairs of vessels under the local Government against the sanctioned grant of Rs. 1,35,236 for the current year. As the annual expenditure on this account for the last five years never exceeded Rs. 1,35,236, and as the Accountant-General has assigned no reasons for the proposed increase, the estimate is reduced to Rs 1,35,236. Under this head a further sum of Rs. 1,50,000 is entered to provide for the cost of building a light-vessel to replace the *Star*, which has been sent to British Burmah to mark the Krishna Shoal. This item should not appear in the Bengal Provincial Estimate. The *Star* must either be returned by the British Burmah Administration, or the cost of building a new vessel to take her place be borne by that province. The total grant under head of "Building and Repairs of Ships" will therefore be Rs. 1,35,236, or, in round numbers, Rs. 1,35,000.

8. The Accountant-General's estimate of Rs. 26,810 for *Victuals purchased in the country for crews* is passed. His remark, however, that the cost of the provisions for the crew of the Hooghly Survey Service is included in the figures, is not understood. This, it appears, is really included under the head of "Crew," and not under this head.

9. *Coals purchased in the country.*—The cost of coals for 1878-79 has been estimated at Rs. 44,900 against Rs. 20,000, the current year's grant. The Accountant-General has included under this head the cost of coals for the river survey steamers. The entry under *Port Approaches*, it is understood, represents the establishment of these steamers, including victuals, but excluding coals. The estimated cost of coals for the river survey is under Rs. 16,000; the total grant under this head will, therefore, be reduced to Rs. 36,000.

10 *Miscellaneous.*—Under this head the Accountant-General has provided Rs. 10,700 for "Shipping Fees and Sundries," against the sanctioned grant of Rs. 10,561 for the current year. As the average actual expenditure for six years, 1871-72 to 1876-77, has been only Rs. 5,794, a provision of

Rs. 6,000 will be sufficient for next year. For the "Calcutta Port Charges" a provision of Rs. 2,24,314 is made, against the sanctioned grant of Rs. 1,96,000 for the current year, as will be seen from the following table:—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1877-78.
	Rs.	Rs.
Light-vessels	69,504	57,536
Light-houses	9,081	6,941
River surveying vessels	51,466	32,626
Dolphin buoy vessel	15,720	15,048
Vulcan anchor vessel	5,448	5,448
Row-boats	5,676	10,452
Tidal Semaphores	3,589	1,435
Bhowlios	1,920	2,376
Miscellaneous	61,910	63,238
Total ...	2,24,314	1,96,000

The Lieutenant-Governor would reduce the Accountant-General's estimate to Rs, 2,13,536, thus:—

	Rs.
Light-vessels	69,504
Light-houses	6,941
River surveying vessels	44,076
Buoy vessel	15,492
Anchor vessel	5,448
Row-boats	4,656
Tidal Semaphores	3,589
Bhowlios	1,920
Miscellaneous	61,910
Total ...	2,13,536

The Accountant-General's estimates under the other sub-heads of "*Miscellaneous*" are passed. The provision of Rs. 796 for the Goalundo Life-boat Establishment under the head of "Miscellaneous," Provincial, is accepted. The sum of Rs. 400, sanctioned for "Fees to masters of merchant vessels for sitting on Courts of Enquiry," should also be shown under this head.

11. A sum of Rs. 6,500 is provided for the office rent of the Port Officer for 1878-79; but looking to the actuals of 1876-77, which amounted to Rs. 6,652, the Lieutenant-Governor would raise the Accountant-General's estimate to Rs. 6,600.

12. With reference to the above remarks, the grants for 1878-79 will be as follow:—

	Sanctioned grant, 1878-79.
	Rs.
Marine establishment	20,600
State Yacht establishment	4,360
Pilotage, pilot establishment and vessels	6,43,000
Light-houses and light-ships	8,060
Building and repairs of ships	1,35,000
Victuals purchased in the country for crews	26,810
Coals purchased in the country	36,000
Miscellaneous	2,36,570
Rents, rates, and taxes	6,600
Total ...	11,17,000

ORDER—Ordered that a copy of the Resolution, with a copy of the Budgets, be forwarded to the Port Officer of Calcutta, to the General Department of this office, and to the Accountant-General, for information.

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Ordered also that a copy be submitted to the Government of India in the Financial Department for information.

Nos. 511-14.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 9th February 1878.

W. H.—Reg. No. 17220—15-2-78.

No. 5425, dated Fort William, the 13th November 1877.

From—A. W. CROFT, ESQ., M.A., Offg. Director of Public Instruction,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honor to submit the following remarks and observations upon the budget of the Education Department for the year 1878-79, which has this day been forwarded to the Accountant-General.

2. *Direction.*—I have omitted from the budget the charge of Rs. 6,930 for what is called the educational establishments of Commissioners' offices. The education clerks are really clerks for general duty with which this department is not concerned; and I find from the Accountant-General's exclusion of the charge from the education budget of 1876-77, and his remarks in explanation, that the clerks in question are already provided for in the Commissioners' budgets.

3. *Inspection.*—The charge for conveyance of office records has been reduced by Rs. 2,000; that for the travelling allowance of Deputy Inspectors and Sub-Inspectors has been reduced by Rs. 5,000 and Rs. 8,100 respectively. Every Deputy Inspector is supposed to draw travelling allowance at the rate of Rs. 50 a month, and every Sub-Inspector at the rate of Rs. 35; but the actual charges, it is believed, fall short of the sums so estimated, which amount to Rs. 26,460 and Rs. 65,100 a year respectively.

4. *Colleges (General) and Madrasahs.*—It should here be explained that under the headings of colleges and madrasahs and inspection the whole of the graded service has been provided for, including the 4th grade officer who, it is hoped, will be sent out by the Secretary of State before the beginning of the year. I have excluded the salaries of Messrs. Blanford and Lethbridge, who are on deputation, and of Messrs. Clarke and Ewbank, who will be on furlough; and I have provided for the return of Messrs. Sutcliffe and Robson in the middle of the year.

I have also provided for the cost of the third-year classes of the Rajshahye college, although it is not certain whether under the conditions imposed in Government letter No. 2878, dated the 1st October 1877, these classes can be opened. If opened, the additional cost will be met (with the exception of a Government grant of Rs. 500) by local contributions. A reduction of Rs. 21,392 has also been made in charges debitable to the Mohsin Fund. The greater portion of this, amounting to Rs. 17,700, is merely a double entry. It consists of the salaries of teachers and of the two-thirds fees of Muhammadan students payable from the Mohsin Fund in all colleges and schools, not in the Medical College only, as wrongly printed in last year's budget statement. These charges, however, have already been taken into account in detail, and appear in the estimates of the separate colleges and schools. The balance of Rs. 3,692 is merely the unallotted portion of the Mohsin Fund, which has hitherto been entered as "miscellaneous charges" in order to provide for new expenditure in connection with Muhammadan education that might be found necessary in the course of a year.

5. *Colleges, 2nd grade.*—These are here separated from colleges (general). to which head they will henceforward properly belong, in order that the charges may be compared with those in last year's estimates for high schools, a title now superseded.

6. *Government Schools, Higher.*—These with 2nd grade colleges (or high schools) appeared in the former estimates under the common head of Government schools, high. The increase in expenditure is due—these being net grant schools—entirely to increase in the local contributions, as will hereafter be explained.

7. *Primary Schools.*—Rather than disturb the existing district allotments, I have provided separately for the primary schools of the Chittagong Hill Tracts, for which a charge of Rs. 1,600 has lately been sanctioned.

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8. *Circle Schools.*—With much reluctance I have reduced this charge by Rs. 5,000. The circle system provides a cheap and effectual means of creating lower or middle vernacular schools out of primaries, while at the same time it fully secures the maintenance of primary education.

9. *Normal Schools.*—A reduction of Rs. 13,720 upon the local estimates has been made in accordance with the instructions conveyed in Government resolution No. 2061, dated the 20th July 1877. If this reduction is sanctioned, I will at once submit definite proposals, including some or all of the following changes: the amalgamation of the Calcutta and Hooghly Normal Schools, and the abolition or reduction of the schools at Bhagulpore, Jessore, Purulia, Gya, Arrah, Midnapore, Mozufferpore, Monghyr, and Baraset.

10. *Boarding Schools.*—I have provided an extra Rs. 1,000 for the bhootea boarding school at Darjeeling, in accordance with my letter to Government, No. 5340, dated the 9th November 1877.

11. *Technical Schools.*—The charge has been reduced by Rs. 3,920 on account of salaries of teachers in survey schools, for whom a rate of pay less than the sanctioned rate has been found sufficient.

12. *Scholarships.*—From the sanctioned total I have first removed the charge of Rs. 3,000 for lower Anglo-vernacular scholarships in accordance with the orders conveyed in Government resolution No. 3005, dated the 16th October 1877, and I have then deducted 5 per cent. from the remainder, as the probable savings by short drawings, owing to absence, sickness, death, and other causes.

13. *Grant-in-aid.*—I have made a small reduction of Rs. 14,700 upon the total district allotment of Rs. 4,64,700. This amounts to a little over 3 per cent., which is considerably below the accepted rate of reduction on account of short drawings.

14. Under *Miscellaneous charges* the following reductions have been made:—

		Rs.	A.	P.
A.	Fees to examiners	1,633	0	0
B.	Petty constructions	5,000	0	0
C.	Hostel charges	3,000	0	0
D.	Behar Gazette	6,000	0	0
	Total ...	15,633	0	0

Under the net grant system the schools now continually undertake repairs which were formerly charged to the Petty Construction Fund; the latter can therefore safely bear reduction. A similar reduction can be made in the charges for hostels, which have not been opened in any number. The charge for the *Behar Gazette* has been removed in accordance with the budget orders of the current year, as it is provided for in the printing budget.

15. The foregoing reductions bring down the sum total of local estimates (containing sanctioned charges only) from Rs. 26,60,254 to Rs. 25,30,395, including the charge of Rs. 10,000 for the Art Gallery. I have therefore to justify the increase of Rs. 30,395 in the estimates over the limit of 25 lakhs to which I was confined by the order conveyed in your letter No. 2716 of the 22nd August 1877. From conversation with yourself I understand that the department will be allowed to take full credit for all new expenditure provided from local sources only without any charge to Government. Thus the additional cost of the Rajshahye college will be defrayed (with the exception of Rs. 500) locally. The salary of the Hooghly college law lecturer, whose appointment was sanctioned in Government letter No. 2947, dated the 5th October 1877, will be met entirely from such fees as he may be able to realize from the students up to a limit of Rs. 200 a month. The establishment of the Ranchee technical school has been increased to the extent of Rs. 50 a month, on the understanding that this amount shall be paid for entirely from surplus fees, without any addition to the Government assignment to the school. With regard to net grant schools, the local estimates, to whatever amount, may be accepted with perfect safety. They involve immunity

from financial risk, as the schools are limited to the amounts of their net grants, and to each monthly bill is appended a certificate stating that there are funds at credit of the school sufficient to meet the present charges. Comparing the estimates of 1877-78 with those of 1878-79 for net grant schools, the total estimated expenditure has increased by about Rs. 15,000, while, owing to reductions in net grants, the Government sanctioned expenditure has decreased by Rs. 4,500. It follows, therefore, that there has been an increase in the local income to the extent of Rs. 19,500. These items amount to Rs. 29,693.* In addition to these, other schools and colleges (not net grant) show an increase of Rs 8,000 in the total estimated expenditure, and a decrease of Rs. 1,300 in the estimated Government expenditure. This would involve an increase of Rs. 9,300 in local contributions, but no credit has been taken on this account.

	Rs.	Rs
* Rajshahye college ..	7,693	
Less Government grant... ...	500	
		7,193
Hooghly law lecturer		2,400
Ranchee technical school		600
Net grant school establishments ...		19,500
Total ...		29,693

16. In the foregoing estimates I have not included the cost of the three addional Inspectors whom it is proposed to appoint, nor of the proposed addition of Rs. 100 to the salaries of the head-masters of the Hindu and Hare schools, nor of the proposed grading scheme. These altogether amount to Rs. 24,800;† but I understand that, should these proposals receive the sanction of the Government of India, the Government of Bengal is prepared to make an additional grant of Rs. 25,000 to meet the cost.

	Rs
† Four Assistant Inspectors at Rs. 400 ...	1,600
Less Orissa Inspector	200
	1,400
Hindu and Hare school masters' salaries	200
	1,600
Cost of grading scheme (1st year) ...	466⅔
	2,066⅔
	12
Total ..	24,800

T. B. C.—Reg. No. 16961—13-2-78.

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EDUCATION BUDGET, 1878-79.

No. 2410C., dated Calcutta, the 19th January 1878.

Memo. by D. BARBOUR, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

EDUCATION.

RECEIPTS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned estimate, 1878-79.		Sanctioned estimate 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
COLLEGE FEES AND FINES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
General and special	1,96,312	1,96,312	1,20,000	1,20,000	1,31,125	1,31,125	1,20,000	1,20,000	1,17,342		67,866	The Director's figures under Colleges and Schools include the assignments to be made from the Mohsin Fund, no portion of which is paid into the Government treasury as fees. Provision for the amount to be realized is made under "Interest on Endowments."
									1,17,342		67,866	
SCHOOL FEES AND FINES.												
Government Schools, High ...	2,55,654		2,25,000		2,46,841		2,29,000		2,19,411		1,08,886	Reduced with reference to actuals and probable increase that may be expected from the new Collegiate and High Schools.
Ditto ditto, Middle	39,543		30,000		39,543		30,000		28,809		13,763	
Ditto ditto, Low ...	357	2,95,554	2,500	2,57,500	2,500	2,82,884	2,000	2,61,000	2,655		2,123	
									2,50,875		1,24,772	
INTEREST ON ENDOWMENTS.												
Interest on Government securities	30,027		57,200		57,200		50,000		38,330		23,682	Includes interest on the Government securities of the Kishnashur, Cuttack, and Beauleah Colleges.
Rent of land and houses ...	65	30,092	4,800	62,000	4,800	62,000	4,800	54,800	2,574		.....	
									40,904		23,682	
P. W. D. examination fees ...	260		300		300		300		195		205	
Sale proceeds of books ...	10		100		100		1,000		311		28	Reduced with reference to actuals.
Subscriptions	.....		.....		.....		780		.....		.....	
Scholarship examination fees	7,000		3,400		7,000		3,400		1,048		166	
From Native States and private persons	24,771		25,000		25,000		20,000		40,422		15,286	
Transfer fees	480		500		500		500		498		161	
Local rates and cesses ...	.....		.....		.....		.....		.....		.....	
Miscellaneous	15,356	47,877	20,200	49,500	20,091	52,091	12,000	37,980	23,634		*46,549	* Includes an exceptional cash recovery of Rs. 34,037 on account of compensation money for land taken up for a scientific institution at Bow Bazar.
									66,108		62,395	
Total Education ...		5,69,835		4,89,000		5,29,000		4,73,780	4,75,229	5,10,000	2,78,715	

Net increase in 1878-79—Rs. 15,220.

EXPENDITURE.	Budget Estimate. 1878-79.	Budget Estimate. 1877-78.	Sanctioned estimate in round numbers, 1878-79.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	65,500	68,896	65,500	.....	3,396	67,332	66,000	32,031	
Inspection	3,27,000	3,35,530	3,27,000	.....	8,530	3,29,374	3,25,000	1,64,882	
Government Colleges, General	4,26,655	4,09,833	4,24,000	6,767	.....	3,70,897	3,90,000	2,03,264	
Ditto ditto, Special	49,940	57,886	49,940	.....	7,946	43,570	46,000	25,289	
Government Schools, High	4,17,538	3,49,914	4,17,538	76,086	.....	3,52,122	3,52,000	1,77,424	
Ditto ditto, Middle	91,053	86,409	91,053	3,087	.....	81,603	80,000	38,042	
Ditto ditto, Low	4,35,473	4,11,885	4,31,873	11,715	.....	4,25,352	4,01,600	1,66,110	
Girls' Schools	6,252	6,252	6,200	.....	.....	6,452	6,400	3,462	
Normal ditto	65,000	85,000	65,000	.....	20,000	39,010	72,000	36,758	
Boarding ditto	8,900	7,788	8,900	1,112	.....	6,324	6,500	3,154	
Technical ditto	46,000	41,585	46,000	4,415	.....	28,888	45,000	22,801	
Scholarships	1,49,000	1,48,200	1,49,000	800	.....	1,47,079	1,47,000	76,532	
Prizes	3,800	4,052	3,800	.....	252	3,403	3,500	534	
Grants for the encouragement of literature	11,200	11,432	11,200	.....	232	11,386	9,000	5,970	
Grants-in-aid and assignments	4,50,000	4,64,560	4,50,000	.....	14,560	4,55,054	4,50,000	2,25,003	
Miscellaneous	25,712	21,718	25,000	3,994	.....	30,109	25,000	14,166	
Total ...	25,79,023	25,10,940	25,72,000	1,08,076	54,916	24,47,959	24,25,000	11,95,423	

Net increase in 1878-79—Rs. 53,060.

EDUCATION.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks
		DIRECTION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salary												
1	1	Director of Public Instruction		24,000		24,000		24,000		24,300	24,000		10,763	
		Establishment.												
15	15	Clerks	14,004		14,004		14,004		14,004		14,688		7,476	
		Servants	864		864		864		864					
		Temporary establishment					.....		.....		.....			
				14,868		14,868		14,868		14,868	14,688		18,239	
		District Committees.												
		Establishment under Commissioners	6,450		6,450		6,450		6,930		21,019		10,763	Reduction in Burdwan Commissioner's office under Government orders No. 2061, dated 20th July 1877.
		Establishment under District School Committees	13,788		13,788		13,788		13,824					
				20,238		20,238		20,238		20,754	21,019		10,763	
		Contingent Charges.												
		Travelling and tentage allowances	500		500		500		500		719		128	This is the amount chargeable to the Education Department for the proportion of the rent of the building in which the Director's office is located
		House rent	5,348		3,774		3,774		5,348		3,729		1,862	
		Service postage stamps	1,500		1,500		1,500		1,500		1,747		507	
		Office expenses and miscellaneous	1,626		1,620		1,620		1,626		1,436		532	
				8,974		7,394		7,394		8,974	7,625		3,029	
		Total Direction		68,080		65,500		65,500		68,896	67,332	66,000	32,031	
		INSPECTION												
		Salaries.												
6	6	Inspectors	54,100		54,100		54,100		69,300		69,268		32,095	Due to vacancies and provision having been made for officers in lower grades.
45	45	Deputy Inspectors	75,600		75,600		75,600		76,800		70,880		36,919	Personal allowance of a Deputy Inspector discontinued.
		Assistant Inspectors	16,800		16,800		16,800		.....		.....	.....	.....	A first provision, and not included in the departmental grant of Rs. 25,00,000.
155	155	Sub-Deputy Inspectors	87,540		87,540		87,540		88,620		87,802		43,911	Personal allowance of Sub-Inspector discontinued.
				2,34,040						2,34,720				
		Deduct probable savings			2,34,040		2,34,040				2,27,950		1,12,925	
					10,000	2,24,040	10,000	2,24,040						
		Establishment.												
		Clerks	10,068		10,068		10,068		9,968		11,899		5,716	Increased pay for establishment of Rajshahye Inspector sanctioned in letters from Government of Bengal, No. 593, dated 26th February 1877, and No. 2561, dated 4th September 1877.
		Servants	1,212		1,212		1,212		1,188					
		Peons of Deputy Inspectors	.....		.....		.....		2,160		.....		.....	It has not been found possible to make provision for this charge out of the fixed grant.
		Temporary establishment	.....		.....		.....		.....		.....		40	
				11,280		11,280		11,280		13,316	11,899		5,756	
		Contingent Charges.												
		Travelling allowance, including charges of clerks and conveyance of records	86,860		84,390		84,390		1,00,000		79,760		41,231	Reduced with reference to orders of Government of Bengal, No. 2561, dated 4th September 1877.
		House rent	1,344		1,344		1,344		1,464		1,318		531	
		Service postage stamps	4,240		4,240		4,240		4,000		5,988		3,023	
		Lithographic Press, Eastern Circle	250		.....		.....		250					This provision does not seem necessary, as the expenditure is not of a recurring nature, and there seems nothing to prevent the press being purchased during the present official year.
		Contingent charges	1,212		1,212		1,212		1,250		2,459		1,416	
		Repairing Inspector's boat, &c.	50		50		50		50					
		Country stationery	444		444		444		500					
				94,400		91,680		91,680		1,07,494	89,525		46,201	
		Deduct anticipated savings								3,55,530 20,000				
		Total Inspection		3,39,720		3,27,000		3,27,000		3,35,530	3,29,374	3,25,000	1,64,882	
		GOVERNMENT COLLEGES, GENERAL.												
		PRESIDENCY COLLEGE.												
		Salaries of Instructive Staff.												
1	1	Principal	17,200		17,200		17,200		18,000		86,659			Annual increments graded officers.
10	10	Professors	87,325		87,325		87,325		84,125					
1	1	Professor of Vernacular Literature	3,600		3,600		3,600		3,600					
1	1	Assistant Professor of Vernacular Literature	2,400		2,400		2,400		2,400					Present year's figures reproduced, the increase not having been sanctioned by Government.
1	1	Pundit	720		600		600		600					
1	1	Moulvie	600		600		600		600					
				1,11,845						1,09,325	86,659			
		Deduct probable savings			1,11,725 12,999	98,726	1,11,725 12,999	98,726						

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EDUCATION.—(*Continued.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	.....	1,11,845	.....	98,726	....	98,726	.....	1,09,325	86,659	.....	.....	
GOVERNMENT COLLEGES, GENERAL—(*continued*).												
PRESIDENCY COLLEGE—(*continued*).												
Contingent Charges.												
Assistants and servants for Professors	2,652		2,652		2,652		2,652					Annual increase for Assistant to Professor of Chemistry.
Endowed Scholarships ..	.....		4,216		4,216		4,216					
Miscellaneous for General and Law Department	1,050	3,702	1,050	7,918	1,050	7,918	1,250	7,998				Contingencies for chemicals reduced.
Law Charges.												
Professors	.....		.....		.....	.....	.....	.....	.....	.....	.....	Transferred to Colleges, Special, in accordance with Director's classification.
Contingent Charges common to all Departments.									12,043			
Office establishment	2,160		2,160		2,160		2,160					
Servants	2,352		2,352		2,352		2,352					
Librarian	600		600		600		600					
Library allowance	3,050		3,050		3,050		3,050					
House rent	.....		.....		.....		.....					
For winding the Turret Clock in the College	240		240		240		240					
Service postage stamps ...	.....	8,402	.....	8,402	.....	8,402	50	8,425				
				1,15,046		1,15,046		1,25,775				
Deduct Scholarship chargeable to Local Fund				4,216		4,216		4,216				
Total Presidency College ...		1,23,949		1,10,830		1,10,830		1,21,559	98,702			
SANSCRIT COLLEGE.												
NUMBERS. 1877-78. 1878-79.												
College Department.												
1 1 Principal ...	13,550		6,950		6,950		7,470					Transfer of the Principal to the Berhampore College and the appointment of Senior Professor to the post in addition to his own duties, and an additional Lecturer sanctioned in Government orders No. 1046, dated 10th April 1877.
4 4 Professors ...			6,600		6,600		11,150					
		13,550		13,550		13,550		18,620				
School Department.									26,090			
8 8 Assistant Professors ...	4,560		4,560		4,560		4,560					
6 6 Masters ...	4,980	9,540	4,980	9,540	4,980	9,540	4,980	9,540				
Contingent Charges.												
Clerks and servants	1,680		1,608		1,608							
Scholarships, stipends, &c. ...	2,842		...		.....		1,608		1,608			Adjusted under the minor head of "Scholarships."
Miscellaneous	990		990		990		2,832		.....			
A new catalogue of Sanscrit manuscript	2,000		2,000		.....		990		532			This provision was sanctioned for one year only in Government orders No. 204, dated 20th January 1875, but the expenditure will not be incurred this year.
Service postage stamps ...	15	7,445	12	4,610	12	2,610	2,000	7,445				
Total Sanscrit College ...		30,535		27,700		25,700		35,605	28,230			
HOOGHLY COLLEGE.												
NUMBERS. 1877-78. 1878-79.												
General.												
1 1 Principal ...	10,200		10,200		10,200		9,600					Annual increments.
3 3 Professors ...	27,000		27,000		27,000		26,100					
1 Assistant Professor ...	.....		.....		.....		4,800					
1 1 Professor of Arabic .	1,800		1,800		1,800		1,800					
1 1 Professor of Sanscrit ...	1,800		1,800		1,800		1,800		39,412			Kept in abeyance.
1 1 Assistant Lecturer on Chemistry and Botany ...	1,800		1,800		1,800		1,800					
1 1 Law Lecturer ..	2,400		2,400		2,400		2,400					
1 1 Teacher of Gymnastics	600	46,200	600	46,200	600	46,200	600	48,900				
Establishment.												
Clerks	1,050		1,050		1,050		1,170		1,875			
Servants	1,146	2,196	1,146	2,196	1,146	2,196	1,194	2,364				
Carried over ...		48,396		48,396		48,396		51,264	41,287			

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EDUCATION.—(*Continued.*)

DETAILS.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		48,396		48,396		48,396		51,264	41,287			
GOVERNMENT COLLEGES, GENERAL—(*continued*).												
Contingent Charges.												
Service postage stamps ...	20		20		20		72		20			
Library allowance	110		.....				.....		.....			It is understood that the Library charges to be met from savings in contingencies.
Contingencies	480		474		474		890					
Ranee Kattyannie's Scholarship	.....		300		300		300		629			A larger provision for punkah-pullers.
Contingent allowance for Chemistry class	250		250		250		250					
Botanical Garden contingencies	120		120		120		240					
Scholarships	.....		.....		...		.....		.....			
		980		1,164		1,164		1,761				
				49,560		49,560		53,025				Some portion of the Hooghly College expenditure in 1876-77 has been incorrectly adjusted under Collegiate Schools and Madrissahs.
Deduct amount provided in Local Fund Budget on account of Ranee Kattyannie's Scholarship				300		300		300				
Total Hooghly College ...		49,376		49,260		49,260		52,725	41,936			
DACCA COLLEGE.												
NUMBERS. 1877-78. / 1878-79. — *General.*												
1 / 1 Principal ...	11,400		11,400		11,400		10,000					
2 / 1 Professor ...	6,600		6,600		6,600		15,800					
1 / 1 Assistant Professor ...	4,800		4,800		4,800		4,800					
1 / 1 Professor of Sanscrit ...	1,800		1,800		1,800		1,800					
1 / 1 Lecturer in Chemistry and Botany and Assistant to ditto ...	960		960		960		960		36,522			One officer on leave.
1 / 1 Teacher of Gymnastics ..	480		480		480		480					
1 / 1 Law Lecturer	2,400		2,400		2,400		2,400					
1 / 1 Lecturer on Mathematics	2,400		2,400		2,400		2,400					
		30,840		30,840		30,840		38,440				
Establishment.												
Clerks	450		450		450		450		1,049			
Servants	429		429		429		429					
		879		879		879		879				
Contingent Charges.												
Service postage stamps ...	20		10		10		20		5			Reduced with reference to "Actuals."
Scientific apparatus			.....		.....		5,000					
Contingent allowance to College	431		431		431		431		1,628			Increased allowance sanctioned in Government orders No. 3170, dated 12th November 1877.
Contingencies for chemistry ..	250		350		350		250					
Contingencies for gymnastics	80		80		30		80					
		781		871		871		5,761				
Total Dacca College ...		32,500		32,590		32,590		45,100	39,204			
KISHNAGHUR COLLEGE.												
NUMBERS. 1877-78. / 1878-79. — *General.*												
1 / 1 Principal ...	10,200		10,200		10,200		12,000					An officer of a lower grade.
2 / 1 Professor ...	7,800		7,800		7,800		12,000					Post of Assistant Professor kept in abeyance.
3 / 3 Lecturers	4,200		4,200		4,200		3,840		24,182			Annual increments.
1 / 1 Professor of Sanscrit	1,800		1,800		1,800		1,800					
1 / 1 Teacher of Chemistry	1,200		1,200		1,200		1,200					
*1 / 1 Gymnastic Teacher ...	360		360		360							
		25,560		25,560		25,560		30,840				
Establishment.												
Clerks	480		480		480		300		874			Salary of establishment divided in moieties between college and schools.
Servants	402		402		402		402					
		882		882		882		702				
Contingent Charges.												
Service postage stamps ...	15		15		15		15		11			
Contingent allowance for College	548		543		534		548					
Contingencies for chemistry	100		100		100		100		805			
Charges for 3rd and 4th-year classes	.....		.....		.....		.....					
Chemical apparatus	.....		.....		.....		5,000					
*Additional two-thirds fees for Mahomedan students in Kishnaghur College	300		300		300							
		963		958		958		5,663				
Total Kishnaghur College ...		27,405		27,405		27,405		37,205	25,872			

* Supplementary Budget.

EDUCATION.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...												
		GOVERNMENT COLLEGES, GENERAL—(*continued*).												
		BERHAMPORE COLLEGE.												
		General.												
1	1	Principal ...	9,000		9,000		9,000		14,203		12,800			An officer of a lower grade.
1	1	Professor ...	4,800		4,800		4,800		4,800					
1	1	Assistant Professor of Sanscrit ...	1,800		1,800		1,800		1,800					
1	1	Teacher of Chemistry and Botany	600		600		600		600					
1	1	Teacher of Gymnastics ...	480		480		480		360					Increase sanctioned in Government orders No. 2324, dated 14th August 1877.
				16,680		16,680		16,680		21,763				
		Establishment.												
		Clerks	240		240		240		240		754			A smaller amount estimated by the Principal.
		Servants	402		402		402		516					
				642		642		642		756				
		Contingent Charges.												
		Contingent allowance for College	319		318		318		312		94			
		Contingencies for chemistry ...	100		100		100		100					
		Service postage stamps ...	13		13		13		13		5			Reduced with reference to "Actuals."
				432		428		425		425				
		Total Berhampore College ...		17,754		17,750		17,750		22,044	20,653			
		PATNA COLLEGE.												
		General.												
1	1	Principal ...	15,000		15,000		15,000		15,000		39,583			Appointment of an Assistant Professor in lieu of a Professor on leave under Government orders No. 3620A., dated 7th July 1877.
2	1	Professor ..	7,200		7,200		7,200		18,000					
1	2	Assistant Professors ...	9,600		9,600		9,600		4,800					
1	1	Professor of Sanscrit	1,800		1,800		1,800		1,800					
1	1	Law Lecturer ...	2,400		2,400		2,400		2,400					
1	1	Assistant Lecturer in Science	1,200		1,200		1,200							
		Medical Officer and Lecturer of Chemistry and Botany ...	.....		.....		..		.....					
1	1	Teacher of Gymnastics	360		360		360		360					
				37,560		37,560		37,560		42,360				
		Establishment.												
		Clerks	300		300		300		300		621			
		Servants	546		546		546		546					
				846		846		846		846				
		Contingent Charges.												
		Service postage stamps	20		10		10		20		11			
		Contingent allowance for College	539		502		502		488		976			
		Rent	32		32		32		32					
		Contingencies for chemistry ...	250		250		250		250					
		Municipal tax	169		... ..		..		.....					
		Scientific apparatus	5,000		5,000		5,000		7,185		.....			This is the unspent balance of the sum of Rs. 10,000 sanctioned for the purchase of apparatus (see Resolution, Government of Bengal, No. 939, dated 27th March 1874, paragraph 6.
		Travelling allowance	...		... ..				.....		307			
				6,010		5,794		5,794		7,975				
		CIVIL SERVICE CLASSES.												
		Other Charges.												
		Teachers	.....		.....				.....		... ..			
		Establishment	.....		.....				.....		.... .			
		Miscellaneous charges	.....		.....				.....		.....			
		Total Patna College ...		44,416		44,200		44,200		51,181	41,497			
		CUTTACK COLLEGE.												
		General.												
1	1	Principal ...	5,400		5,400		5,400		5,400		8,256			Annual increments.
3	3	Professors ...	8,400		8,400		8,400		9,357					
1	1	Professor of Chemistry ...	1,800		1,800		1,800							
				15,600		15,600		15,600		14,759	8,256			
		Carried over ...												

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EDUCATION.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	
		Brought forward ...	.....	15,600	.....	15,600	.....	15,600	.....	14,759	8,256			
		GOVERNMENT COLLEGES, GENERAL—(*continued*).												
		CUTTACK COLLEGE—(*continued*).												
		Establishments.												
		Clerks	120		120		131		120		346			
		Servants	189	309	189	309	189	309	189	309				
		Contingent Charges.												
		Service postage stamps	10		10		10		10		5			
		Contingent allowance for College	222		221		221		222		542			
		Contingencies for chemistry ...	1,200		300		300		1,200					Reduced with reference to the amount allowed for other colleges.
		Scientific apparatus		1,432	.....	531	... ..	531	3,000	4,432	.....			
		Total Cuttack College ...		17,341		16,440		16,440		19,500	9,149			
		PROPOSED COLLEGE AT RAJSHAHYE		10,360		10,360		10,360		2,667	.....			Sanctioned in letter from Government of Bengal No. 2878, dated 1st October 1877.
		GOVERNMENT MADRISSAHS.												
		Calcutta Madrissahs.												
1	1	Principal ..	12,000		12,000		12,000		12,000		20,300			
12	22	Salaries of teachers ...	17,970		17,970		17,970		17,730					
		Clerks and servants	2,079		2,079		2,079		2,080		1,837			
		Library and prize allowances ..	780		780		780		780					
		Calcutta Madrissah's Scholarship	.....		.....		....		.....					
		Contingent charges ...	600		600		600		600		965			Adjusted under Scholarships.
		Service labels ...	.....		.....		.....		.....					
		Miscellaneous charges ...	.....		.....		.. ...		300					
		Petty construction and repairs	.....		.....				.....		5			
				33,429		33,429		33,429		33,490	32,197			
		Collingah Branch School.												
8	9	Salaries of teachers ...	3,540		3,540		3,540		3,060		3,053			
		Clerks and servants ...	276		276		276		276		276			
		House rent ...	960		960		960		960		816			Excess to be met from fees.
		Contingent charges ...	96		96		96		96					
		Prize allowance	84	4,956	84	4,956	84	4,956	.....	4,392	4,145			
		Dacca Madrissah.												
5	7	Salaries of teachers ...	6,600		6,690		6,690		5,565		5,547			
		Clerks and servants	324		324		324		324		324			Excess to be met from fees.
		Library and prize allowance ..	240		240		240		480		1,470			
		Contingent charges ..	480		480		480		960					
		House rent ...	735		735		735		735					
		Boarding charges	1,116		1,116		1,116		1,116		1,226			
		Service labels ...	.....		.. .		..		.....		.... .			
		Total Dacca Madrissah ...		9,585		9,585		9,585		9,180	8,567			
		Hooghly Madrissah.												
2	3	Salaries of teachers ...	1,740		1,740		1,740		1,500		4,879			
		Clerks and servants	1,152		204		204		204					Excess to met from fees.
		Library and prize allowance ...	.....		.....		.....		.....		35			
		Contingent charges ...	72		72		72		108					
		Scholarship ...	.....		.....		.....		.....					
		House rent ...	24		24		24		.....					
		Boarding charges	612		1,560		1,560		1,840		1,963			
										3,652				
		Total Hooghly Madrissah ...		3,600		3,600		3,600		3,652	6,897			
		Carried over ...		51,570		51,570		51,570						

EDUCATION.—(*Continued.*)

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Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		51,570		51,570		51,570						
		GOVERNMENT COLLEGES, GENERAL—(*continued*).												
		Rajshahye Madrissah.												
3	4	Salaries of teachers .	4,650		4,650		4,650		4,065		4,125			Excess to be met from fees.
		Clerks and servants	1,152		708		708		708		683			
		Library and prize allowance	384		384		384		384		641			
		Contingent charges ..	240		140		140		144					
		House rent .	204		204		204		204					
		Boarding charges	540		984		984		1,200		1,031			
		Service labels ...	...		.....		..		..		5			
		Total Rajshahye Madrissah ..		7,170		7,070		7,070		6,705	6,485			
		Chittagong Madrissah.												
6	6	Salaries of teachers ...	5,202		5,202		5,202		4,053		4,543			Excess to be met from fees
		Clerks and servants .	288		288		288		300		240			
		Library and prize allowance	240		240		240		240		681			
		Contingent charges ...	288		280		280		280					
		House rent ...	480		480		480		480					
		Boarding charges	1,200		1,200		1,200		1,200		1,094			
		Service labels ..	.....		.....				.....		5			
		Total Chittagong Madrissah ...		7,698		7,690		7,690		7,521	6,563			
		Mohsin Scholarships ...	8,208		...					8,208	.....			Adjusted under the Minor head of Scholarships
		Assignments for Mahomedan education in 9 zillah schools	...		.....					.....	... ..			
		Various other expenses	.....		.....					592	... ..			
		Amount of grant of Sylhet Madrissah transferred	.....		800	.....	800			.....	800			
		Assignment of two-thirds fees of Mahomedan students in Government colleges and schools ...	.....		14,800		14,800			18,200	.....			
		Mohsin endowment surplus unappropriated	.....		.....					.....	.....			
				8,203		15,600		15,600						
		Re-grants to Madrissahs ..		.....		8,255		8,255		27,000	800			
										91,940				
		Deduct anticipated savings								20,593				
		Total Government Madrissahs		74,646		90,185		90,185		71,347	65,654			
		RECAPITUALTION.												
		Government Colleges.												
		Presidency College	1,23,949		1,10,830		1,10,830		1,21,559		98,702			
		Sanscrit College	30,535		27,700		25,700		35,605		28,250			
		Hooghly College	49,376		49,260		49,260		52,725		41,936			
		Dacca College	32,500		32,590		32,590		45,100		39,204			
		Kishnagur College	27,405		27,405		27,405		37,205		25,872			
		Berhampore College	17,754		17,750		17,750		22,944		20,653			
		Patna College	44,416		44,200		44,200		51,181		41,497			
		Cuttack College	17,341		16,440		16,440		19,500		9,149			
		Government Madrissahs	74,646		90,185		90,185		71,347		65,654			
		Proposed College at Rajshahye	10,360		10,360		10,360		2,667		.....			
		Deduct anticipated savings ...							4,59,853					
									50,000					
		Total Government Colleges ...	4,40,882		4,26,155		4,24,720			4,09,833	3,70,807	3,90,000	2,03,264	
		GOVERNMENT COLLEGES, SPECIAL.												
		CIVIL ENGINEERING COLLEGE.												
		Professors ...	30,150		30,150		30,150		28,250		25,649		13,824	Annual increments of graded officers.
2	1	Assistant teacher ...	1,500		1,500		1,500		3,000					Post of Assistant Lecturer of Mathematics in abeyance at present.
		Carried over		31,650		31,650		31,650		31,250	25,649		13,824	

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EDUCATION.—(*Continued.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		31,650		31,650		31,650		31,250	25,649		13,824	
GOVERNMENT COLLEGES, SPECIAL—(*continued*).												
CIVIL ENGINEERING COLLEGE—(*continued*).												
Contingent Charges.												
Clerks	480		480		480		480		.....			
Servants	.....		540		540		156		1,177		576	Pay of the chainmen is adjusted under this head
Temporary establishment ..	.....		.....						6			
Survey allowance	2,000		1,000		1,000		2,000				.....	Reduced partly with reference to "Actuals" of the past three years, as the full provision is never drawn, and partly by transfer to "Servants."
Model allowance	1,200		670		670		1,200				.....	
Endowed scholarships... ...	.....		240		240		240					
									2,338			
Graduate scholarship, with Travelling allowance ...	6,000		.....		..		7,200				.....	
Miscellaneous	1,200		1,200		1,200		1,200				11	Adjusted under "Scholarships."
		10,400	3,590		35,780		11,996					
			35,780				43,726					
Deduct amount provided in Local Fund Budget			240		240		240					
Total Civil Engineering College		42,530		35,540		35,540		43,486	29,170		14,411	
PRESIDENCY COLLEGE LAW CLASSES.												
Professors		14,400		14,400		14,400		14,000	14,400		10,878	Transferred from Colleges General, in accordance with Director's classification.
Total Government Colleges, Special ...		56,930		49,940		49,940		57,886	43,570	46,000	25,289	
GOVERNMENT SCHOOLS, HIGH.												
HIGHER CLASS COLLEGIATE SCHOOLS.												
NUMBERS. 95 / 111 — Masters ...	90,012		90,012		90,012		75,000		75,213		37,928	The school attached to the newly created college at Rampore Beauleah is included here.
Clerks and servants	5,239		5,238		5,238		5,124		5,418		2,641	
		95,251		95,250		95,250		80,124	80,631		40,569	
Contingent Charges.												
Contingencies	1,738		1,738		1,738		1,546					
House rent	780		780		780		1,190		4,687		1,981	
Service postage stamps ...	51		50		50		.....					
Library allowance	1,492		1,492		1,492		1,243					
Surveying and drawing ...	.....		.....		... ..		.....		6,888			
		4,061		4,060		4,060		3,979	11,575		1,981	
Re-grants		.....		13,433		13,433						
Total Collegiate Schools ...		99,312		1,12,743		1,12,743		84,103	92,206	90,000	42,550	
HIGH SCHOOLS.												
Government Colleges, 2nd grade.												
NUMBERS 28 / 40 — Masters	31,020		31,020		31,020		23,652		65,154		40,691	Chittagong and Rungpore Schools raised to the status of high schools and brought under this head.
Clerks and servants	1,392		1,392		1,392		1,032					
Miscellaneous charges ...	1,092		1,099		1,099		1,406					
House rent	18		18		18		30		6,776		5,874	
Petty construction and repairs	.....		.....		.....		.....					
Library allowance	744		744		744		486					
Service postage stamps ...	27		27		27		33		22		34	
		34,293		34,300		34,300		26,639	71,952		46,599	Expenditure of the Hindu and Hare Schools in 1876-77 erroneously adjusted under this head instead of Zillah Schools.
Add—Grant for the proposed High Schools at Rungpore and Chittagong	.....		.....				.....	6,000	.....		.....	
Survey teachers	.....		.....				.....		.....		.....	
Travelling allowances... ...	.....		.....				.....		.....		.....	
Miscellaneous charges... ...	.....		.....				... ..		. ..		.....	
Re-grants		.....		4,648		4,648						
Total High Schools ...		34,293		38,948		38,948		32,639	71,952	32,000	46,599	The excess expenditure will be transferred to Zillah Schools in the accounts for December.

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EDUCATION.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS, HIGH—(*continued*).												
		ZILLAH SCHOOLS.												
359	349	Masters ...	2,13,120		2,05,860		2,05,860		2,08,464					
		Proposed increase for masters of Hindu and Hare Schools, and first year's cost of the new grading scheme ...	7,992		7,990		7,990		.....		1,68,974		83,365	These two entries are quite new, and included in the budget for the first time.
		Estimated surplus balance of 1877-78 in favour of school to be sanctioned for expenditure in 1878-79 ...	57,000		.....		.....		.....					A new school established at Palamow under orders of Government No. 3020, dated 21st November 1876, against Chittagong and Rungpore raised to High Schools.
		Clerks and servants	11,464		10,708		10,708		10,464					
		Miscellaneous charges ...	6,512		6,516		6,516		8,559		13,815		4,595	
		Library allowance	4,110		3,846		3,846		4,597					
		Petty construction and repairs	.....		.....		.....		.....		4,861		201	
		Travelling allowance	.....		.....		.....		.....		171			
		House rent	230		140		140		874		.....			
		Service postage stamps ...	348		330		330		214		143		114	The differences as compared with the Director's figures arise from the transfer of the Utterpara school to a local fund.
				3,00,776		2,35,390		2,35,390		2,33,172	1,87,964		88,275	
		Surveying and Drawing Classes.												
		Survey teachers	.....		.....				.....		.....		.....	
		Travelling allowance	.....		.....				.....		.....		.....	
		Miscellaneous charges ...	.....		.....				.....		.....		.....	
				.....		.....				.....	.....	.....	.....	
		Re-grants		.....		30,457		30,457			.....		.....	The short charge in 1876-77 is owing to the expenditure for the Hindu and Hare Schools having been adjusted under High Schools instead of this head.
		Total Zillah Schools ...		3,00,776		2,65,847		2,65,847		2,33,172	1,87,964	2,30,000	88,275	
		Recapitulation.												
		Collegiate schools		99,312		1,12,743		1,12,743		84,103	92,206	90,000	42,550	
		Government colleges, 2nd grade		34,293		38,948		38,948		32,639	71,952	32,000	46,599	
		Zillah schools		3,00,776		2,65,847		2,65,847		2,33,172	1,87,964	2,30,000	88,275	
		Total High Schools ...		4,34,381		4,17,538		4,17,538		3,49,914	3,52,122	3,52,000	1,77,424	
		GOVERNMENT SCHOOLS, MIDDLE.												
		ENGLISH SCHOOLS.												
21	21	Masters	9,180		9,180		9,180		9,480		6,643		2,611	
		Clerks and servants	480		480		480		480					
				9,660		9,660		9,660		9,960				
		Contingent Charges.												
		Miscellaneous charges ...		1,660		1,660		1,660		1,660	208		70	
		Re-grants		.....		808		808			.....		.....	
		Total ...		11,320		12,128		12,128		11,620	6,851	6,000	2,680	
		MIDDLE CLASS VERNACULAR SCHOOLS.												
429	434	Masters	68,244		68,244		68,244		67,332		67,890		32,579	A lower class vernacular school in Dinagepore raised to a middle class vernacular school.
		Clerks and servants	3,990		3,990		3,990		3,648					
		House rent	2,786		2,786		2,786		801		6,189		2,617	House rent short estimated this year.
		Miscellaneous charges ...	3,118		3,118		3,118		2,888					
		Service postage stamps ...	38		38		38		120		203		103	
		Petty construction and repairs	.....		.....		.....		.....		470		63	
				78,176		78,176		78,186		74,789	74,752	74,000	35,362	
		Re-grants		.....		749		749						
		Total Middle Class ...		89,496		91,053		91,053		86,409	81,603	80,000	38,042	

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EDUCATION.—(*Continued.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, LOW.												
LOWER CLASS VERNACULAR.												
Masters	7,296		7,296		7,296		7,914		5,708		3,219	One school transferred to middle class vernacular.
Clerks and servants	15		15		15		.....					
House rent	81		81		81		213				.....	
Miscellaneous charges ...	531		531		531		726		152		135	
Library allowance	350		350		350		382		.....		.....	
Petty construction and repairs.	.....		.....		.....		.....		1		12	
Service postage stamps ...	.....		.....		.....		.....		9		12	
Re-grants		.....	3,600		3,600							
Total Vernacular Schools ...		8,273		11,873		11,873		9,235	5,870	6,600	3,378	
PRIMARY SCHOOLS.												
Primary schools	4,01,600		4,01,600		4,00,000		4,00,000		3,98,820		1,54,016	Assignment sanctioned for Chittagong Hill Tracts in Government orders No. 768, dated 8th March 1875.
Circle schools	22,000		22,000		20,000		22,000		20,662		8,716	
		4,23,600		4,23,600		4,20,000		4,22,000	4,19,482	3,95,000	1,62,732	
Superintendence and Inspection.												
Miscellaneous charges of Deputy Inspectors of Schools and District School Committees.	2,500		.....				2,500		.....		.....	These charges are being adjusted under Contingencies, subordinate to "Inspection," and the provision under that head is sufficient to cover them.
Contingencies	100		.....				100		.....		.....	
Service postage stamps ...	2,000		.....				2,000		.....		.....	
		4,600						4,600				
Deduct anticipated savings ...								4,35,835 23,950				
Total Government Schools, Low		4,36,473						4,11,885	4,25,352	4,01,600	1,66,110	
				4,35,473		4,31,873						
GOVERNMENT SCHOOLS FOR GIRLS.												
Teachers and servants ...	4,764		4,764		4,764		4,764		4,620		2,456	
Miscellaneous charges... ...	1,488		1,488		1,488		1,488		1,832		1,006	
Total Government Schools for Girls		6,252		6,252		6,252		6,252	6,452	6,400	3,462	
NORMAL SCHOOLS.												
Masters							55,104		46,793		20,449	The Director states that it will not be possible to furnish details for these schools until it is known what reductions Government intends to make in accordance with the principles laid down in Resolution No. 2061, dated 20th July 1877, paragraph 19, and that, in his letter No. 5425, he has indicated the schools, some or all of which it will be possible to abolish or reduce.
Clerks and servants												
Petty construction and repairs.							.....		1,575		68	
Stipends for pupil teachers ...							62,640		28,859		10,856	
Service postage stamps ...							.....		148		17	
House rent							6,810		.....		508	
Travelling allowance							.....		64		.....	
Miscellaneous							8,520		11,571		4,860	
Deduct anticipated savings ...								1,33,074 48,074				
Total Normal Schools ...		65,000		65,000		65,000		85,000	89,010	72,000	36,758	
BOARDING SCHOOLS.												
Masters, clerks, and servants	5,146		5,146				4,362		3,803		1,755	An increase of Rs. 1,000 sanctioned for the Bhootea Boarding School at Darjeeling in letter from Government of Bengal, No. 3288, dated 27th November 1877.
Stipends to boarders	3,126		3,126				2,790		2,521		1,399	
Miscellaneous	636		628				636					
Total ...		8,908		8,908		8,900		7,788	6,324	6,500	3,154	
TECHNICAL SCHOOLS.												
SCHOOLS OF ARTS AND INDUSTRY.												
Principal		8,400		8,400		8,400		8,400				
Establishment.												
Masters	4,560		4,560		4,560		4,560		14,698		7,334	
Clerks	600		600		600		.....					
Servants	1,800		1,800		1,800		1,104					
		6,960		6,960		6,960		5,664				
									14,698		.....	A provision of Rs. 10,000 is included for the Art Gallery attached to the School of Arts under orders of Government of Bengal, No. 3505, dated 24th October 1877.
Contingent Charges.												
Contingencies	2,576		2,576		2,576		2,216		5,858		6,078	
Stipends	.....		.....		.....		.....		117		.....	
House rent	6,277		6,277		6,277		3,000		4,599		1,577	
Purchase of works of art, &c.	5,067		5,067		5,067		.....		.....		1,050	
Scholarships	1,200		.....		.....		1,200		.....		.....	Adjusted under the minor head of "Scholarships."
		15,120		13,920		13,920		6,416				
									10,574			
Total carried over ...	.....	30,480		29,280		29,280	.....	20,480	25,272	.....	16,039	

EDUCATION.—(*Continued.*)

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DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		3,480		20,280		29,280		20,480	25,272		16,039	
Special Night Class for Mechanics at the Mint.												
Teachers	.....		1,200		1,200		1,200		1,872		931	
Clerks and servants	.....		672		672		1,180					
Contingencies	.....		28		28		120		.....			
Total ...		.....	.....	1,900		1,900		2,500	1,872			
Dacca Artisan School.												
Teachers	1,632		1,632		1,632		1,632		1,007		806	
Clerks and servants	144		144		144		144				72	
Stipends	972		900		900		972		481		363	
Contingencies	840		700		700		1,000		256		275	
House rent	360		360		360		341					
Total ...		3,048		3,736		3,736		3,489	1,744		1,516	
Drawing and Surveying Classes.												
Survey teachers	8,400		8,400		8,400		12,300		Charges adjusted under collegiate schools in 1876-77.		3,161	
Servants	552		552		552		576				153	
Contingencies	1,200		1,708		1,208		1,200				396	
Scholarships	1,440		1,440		1,440		1,440				46	
Travelling Allowance.												
Field allowance	1,600		1,600		1,600		1,600				.....	
			13,200		13,200			17,116				
Deduct probable savings ...	.....		3,808		3,808							
Total ...		13,192		9,392		9,39[illegible]					3,756	
Ranchi Industrial School.												
Teachers	1,056		1,056		1,056						344	
Clerks and servants	36		36		36						21	Sanctioned experimentally for one year in orders of Government of Bengal, No. 2146, dated 27th July 1877.
Stipends	360		300		300						91	
House rent	.....		.....		.....						.....	
Contingencies	360	1,812	300	1,692	300	1,692					103	
								43,585			559	
Deduct anticipated savings ...	.....		.....				.....	2,000				
Total Technical Schools ...		49,432		46,000		46,000		41,585	28,888	45,000	22,801	
SCHOLARSHIPS.												
Senior scholarships	23,466		23,466		23,466		24,720		29,750		14,887	
Junior scholarships	41,724		41,724		41,724		43,920		43,631		21,799	
Mohsin scholarships	.....		.....		.....		.....		6,466		3,799	
Minor scholarships	50,000		50,000		50,000		50,000		46,217		23,916	
Vernacular scholarships ...												
Intermediate scholarships ...	15,000		15,000		15,000		18,000		611		3,389	
Endowed scholarships ...	.....		.....		.....		.....		1,435		777	
Primary scholarships	17,100		17,100		17,100		20,000		18,969		7,965	
Girls' scholarships	1,710		1,710		1,710							
								1,56,640				
Deduct anticipated savings ...								8,440				
Total Scholarships ...		1,49,000		1,49,000		1,49,000		1,48,200	1,47,079	1,47,000	76,532	
PRIZES.												
In Colleges	.....		.....		.....		.....		550		102	
Prizes to Collegiate Schools ..	396		396		396		296					
Ditto to High Schools ...	264		264		264		180					
Ditto to Zillah Schools ...	2,575		2,562		2,562		2,985					
Ditto to Middle Class English Schools.	40		40		40		40		2,853		432	
Prizes to Middle Class Vernacular Schools.	366		366		366		378					
Prizes to Lower Class Vernacular Schools.	52		52		52		53					
Prizes to Girls' Schools ...	120		120		120		120					
Total Prizes in Schools ...		3,813		3,800		3,800		4,052	3,403	3,500	534	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Subscription for periodical at Behar.	232		.....		.....		232					Does not seem to be required, no such charge being now incurred.
Grants for the encouragement of vernacular publication.	3,000		3,000		3,000		3,000		5,761			
Grant for Dr. Fallon's Dictionary.	7,500		7,500		7,500		7,500		5,625		5,970	
Subscription for 25 copies of *Sanscrit Journal, Hindu Commentator.*												
Rewards for the production of Uriya books.	700		700		700		700					
Total Grants for the Encouragement of Literature.		11,432		11,200		11,200		11,432	11,386	9,000	5,970	

EDUCATION.—(*Concluded.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grants, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for six months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	4,49,600		4,49,440		4,49,400		4,64,000		4,55,054		2,25,003	Reduced on account of financial pressure.
Grants to the Diocesan Board of Education for hill schools, Bengal Government No. 1131, of 28th March 1876.	700		560		560		560					
Total Grants-in-aid ...		4,50,000		4,50,000		4,50,000		4,64,560		4,50,000	2,25,003	
MISCELLANEOUS.												
School Book Society	6,270		6,270		6,270		6,270		6,270		3,135	
Education Gazette	3,600		3,600		3,600		3,600		3,600		1,800	
Passage and outfit allowance of a Gilchrist scholar to England.	1,000		1,000		1,000		1,000		1,000		2,000	
Fees to examiners	2,000		2,000		2,000		3,606		4,895		650	Reduced on account of financial pressure.
Petty construction and repairs	5,000		5,000		5,000		10,000		6,318		4,375	
Book mohurirs	1,368		1,368		1,368		1,248		476		274	Increase sanctioned under orders of Government of Bengal, No. 141, dated 22nd May 1876.
⅓rds freight on Europe stores	.....		100		100		250		.....		64	
Cost of charges of stores from England.	.....		374		374		1,500		.....			
Establishment of School Book Revision Committee.	.....		.....		.....		.....		.....			
Stores supplied from Mathematical Instrument Department	.....		.....		.....		.....		.....			
Cost of medical stores ...	.....		2,000		2,000		2,000		2,796			
Hostel charges	4,000		4,000		4,000		7,000		2,449		1,868	The amount that may probably be required next year.
Miscellaneous									2,305			
A quarter of the subsidy of Rs. 30,000 granted for Dr. Fallon's Dictionary												
								36,468				
Deduct anticipated savings ...								14,750				
Total Miscellaneous ...		23,238		25,712		25,000		21,718	30,109	25,000	14,166	

C. E. G.—Reg. No. 16960—8-2-78.

Dated Calcutta, the 7th February 1878.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

A letter from the Director of Public Instruction, No. 5425, dated 13th November 1877, submitting his remarks upon the Estimate of Receipts and Disbursements of the Education Department for the year 1878-79.

Read also—

Endorsement No. 2410C, dated 19th January 1878, from the Accountant-General, Bengal, submitting the Estimate.

RECEIPTS.

THE total receipts for 1878-79 are estimated by the Director at Rs. 5,69,835 and by the Accountant-General at Rs. 4,89,000, against a revised estimate of Rs. 5,10,000 for the current year and actual receipts of Rs. 4,75,229 in 1876-77.

2. The Director's estimate of receipts under the head "College Fees and Fines" is Rs. 1,96,312, which is reduced by the Accountant-General to Rs. 1,20,000, with the remark that "the Director's figures include the assignments to be made from the Mohsin Fund, no portion of which is paid into the Government treasury as fees. Provision for the amount to be realized is made under 'Interest on endowments.'" It has been ascertained that the Director's total is made up thus:—

	Rs.
Fees in General Colleges	1,12,488
" Special "	10,342
" Madrassa "	8,295
Total fee income ...	1,31,125

To this he adds Rs. 2,587 drawn from the Mohsin Fund in part payment of fees of Mahomedan students in the several colleges, and Rs. 62,600 representing the establishment charges of the several Madrassas, including Calcutta. The Accountant-General is clearly right in holding that these last named sums, aggregating Rs. 65,187, should not be included in the estimate as "Fees and Fines." The actual income derived from the Mohsin endowment should be entered under "Interest on endowments;" but as the difference between this sum and the total expenditure on Mahomedan education is met from the general budget grant, it must not be shown as a receipt of the department. Each Madrassa in its own books will of course account for its individual receipts from all sources, but this does not affect the departmental estimate.

3. As regards the estimate of "College Fees and Fines" properly so-called, the Lieutenant-Governor will accept the Director's figures of Rs. 1,31,125 instead of the Accountant-General's (of Rs. 1,20,000). The Director is in the best position for making an accurate forecast in a matter of this kind.

4. The local estimate of fees and fines under the head "Government Schools, High," amounts to Rs 2,55,654. Excluding, as above, Rs. 14,813 drawn from the Mohsin Fund in part payment of fees of Mahomedan students; the balance is Rs. 2,40,841, and this figure the Lieutenant-Governor accepts as the estimate of receipts under this head in lieu of Rs. 2,25,000 estimated by the Accountant-General.

5. Similarly, under the heading, "Fees and fines of middle schools" (including normal schools, girls' schools, and technical schools), the local estimate of Rs. 39,543 should be retained instead of the Accountant-General's figures of Rs. 30,000. So, again, the local estimate of Rs. 7,000 as fees on account of

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scholarship examinations should be taken, as the number of candidates is expected on good grounds to be large. In the other minor items the Accountant-General's figures are accepted.

6. Under the above orders, the estimate of receipts for 1878-79 will stand as follows:—

Budget heads.	Accountant-General's estimate.	Sanctioned estimate.
	Rs.	Rs.
Fees, Fines, Colleges, General and Special ...	1,20,000	1,31,125
Ditto Government Schools, High ...	2,25,000	2,40,841
Ditto ditto Middle ...	30,000	39,543
Ditto ditto Low ...	2,500	2,500
Interest on endowments, &c.—		
Interest on Government Securities	57,200	57,200
Rent of land and houses	4,800	4,800
Public Works Department Examination fees ...	300	300
Sale proceeds of books	100	100
Scholarship Examination fees	3,400	7,000
From Native States and private persons ...	25,000	25,000
Transfer fees	500	500
Miscellaneous	20,200	20,091
	4,89,000	5,29,000

EXPENDITURE.

7. *Direction*—The Director appears to be mistaken in supposing that the charge on account of "Establishments under Commissioners" is provided for elsewhere. The Accountant-General is right in entering a sum of Rs. 6,450 on this account in the Education estimate. The Accountant-General's figures are accepted under this head, viz. Rs. 65,500.

8. *Inspection.*—Under 'salaries,' provision has been made for four Assistant Inspectors on Rs. 400 each per mensem, although only one of these officers has yet been appointed. The provision will be allowed to stand, as the appointments have in fact been determined upon. Under "Establishments" the Director has done away with the Deputy Inspectors' peons, thus effecting a saving of Rs. 2,160. He has also made considerable reductions in the nominal grant for "travelling allowances," but the actuals of 1876-77 show that a slight further reduction is possible; and the Lieutenant-Governor accepts the Accountant-General's figures (Rs. 3,27,000) as the total grant under the main head of "Inspection."

9. *Government Colleges, General.*—The Accountant-General's figures under the various Government Colleges are generally accepted, but under "Sanskrit College" the provision of Rs. 2,000 for "a new catalogue of Sanskrit manuscript" may be struck out. It is known that this expenditure will not be incurred in 1878-79. In the Patna College provision must be made for an Assistant Lecturer in Science costing Rs. 1,200, and in the Kishnaghur College an additional grant of Rs. 660 has been made for a Gymnastic Teacher and on account of additional two-third fees for Mahomedan students, as by supplementary estimates submitted by the Accountant-General. The expenditure on account of chemistry contingencies in Cuttack College has been rightly reduced by the Accountant-General to Rs. 300, Rs. 250 being found to be enough in the cases of Patna, Dacca, and Hooghly.

Provision must be made under the head of 'Madrassas' for Rs. 8,255 on account of surplus balances of 1877-78 to be re-granted during 1878-79 under the rules in force. (In the estimate originally submitted by him, the Accountant-General had entered the whole of the amount of re-grants for all classes of schools under the heading of Zillah Schools. Under instructions from Government, he has submitted a revised estimate on this account, distributing the re-grants under the various classes of schools to which they appertain. These re-grants are shown in this year for the first time; and they certainly ought to appear in the estimates as forming part of the cash liabilities

of Government for the year.) The total grant under '*Government Colleges, General,*' will be Rs. 4,24,715, or, in round numbers, 4,24,000, which includes a provision of Rs. 10,860 on account of the new college in Rajshahye. The actual expenditure of 1876-77 was Rs. 3,70,897.

10. *Government Colleges, Special.*—The Accountant-General's estimate of Rs. 49,940 for 1878-79 is accepted. (It is noted that in several instances under this and other heads the actual assignment of 1877-78 is incorrectly stated. The errors are not, however, important, and need not be pointed out in detail.)

11. *Government Schools, High.*—Under 'Zillah Schools,' a provision of Rs. 7,990 is made on account of the increased salaries recently sanctioned for the Head-masters of the Hindu and Hare Schools, and for the first year's cost of the new grading scheme. The estimated amounts of balances to be re-granted during the year, under 'Government Schools, High,' will stand thus :—

	Rs.
Collegiate Schools, including Hare and Hindu Schools ...	13,433
High Schools	4,648
Zillah „	30,457
	48,538

The total grant for Government High Schools will be Rs. 4,17,538, against Rs. 3,52,122 spent in 1876-77.

12. *Government Schools, Middle.*—A provision of Rs. 1,557 has been made on account of re-grants under this head. The provision for house-rent is raised from Rs. 801 (the grant of the current year) to Rs. 2,786. The only explanation given is that house-rent was short estimated this year. Fuller explanation should have been furnished, but the grant for these schools will stand as estimated by the Accountant-General at Rs. 91,053, against Rs. 81,603 in 1876-77.

13. *Government Schools, Low.*—A provision of Rs. 3,600 has been made for re-grants under this head, and the grants will stand as follow for the various kinds of schools :—

	Rs.
Lower Class, Vernacular, including a provision of Rs. 3,600 for re-grants	11,873
Primary Schools	4,00,000
Circle „	20,000

The Director estimated the primary grant at Rs. 4,01,600, in order to provide for the recent grant to the Chittagong Hill Tracts, without disturbing existing allotments. There is no need for interfering with the district allotments, but the small sum required for Chittagong will easily be covered by savings, looking to the actuals of 1876-77. Under 'Circle Schools' the Director, with reluctance, suggested a reduction to Rs. 17,000 from Rs. 22,000, the current year's grant. These schools are among the most economical and useful institutions Government has. The grant will be Rs. 20,000, against actuals of Rs. 20,662 in 1876-77, and an outlay of Rs. 8,716 in the first six months of this year.

14. *Government Schools for Girls.*—The grant will be Rs. 6,200.

15. *Normal Schools.*—The reduction ordered by Government Resolution No. 206, dated 20th July, must be carried out. The grant will be Rs. 65,000 only.

16. *Boarding Schools.*—The grant will be Rs 8,900, including Rs. 1,000 lately sanctioned for the Bhootea School, Darjeeling.

17. *Technical Schools.*—The charges for the 'Art Gallery' have now been included under this head, and the grant will be as estimated by the Accountant-General, Rs. 46,000.

18. *Scholarships.*—From the sanctioned scale the Director has deducted Rs. 3,000 on account of the Lower Anglo-Vernacular scholarships which are not

to be continued, and from the balance he takes 5 per cent. on account of probable savings. The grant will be Rs. 1,49,000, including the girls' scholarships in Calcutta, not included in the present year's estimate of Rs. 1,48,200.

19. The grant for 'Prizes in Schools' will be Rs. 3,800; the actuals of 1876-77 being Rs. 3,403.

20. Grants for the 'Encouragement of Literature' will be Rs. 11,200 as estimated by Accountant-General.

21. The provision for 'Grants-in-aid and Assignments' will be Rs. 4,50,000. The Director has made a small reduction of Rs. 14,700, or about 3 per cent., on the district allotments, which is considerably below the accepted rate of reduction on account of short drawings.

22. Under "Miscellaneous Charges" the Director has made various retrenchments which are accepted; but he has omitted to provide for certain charges, so that the Accountant-General's estimate of Rs. 25,712 must be accepted in place of his of Rs. 23,238. The grant in round numbers will be Rs. 25,000.

23. Under the foregoing orders, the Government expenditure on education in 1878-79 will be Rs. 25,72,000, and the income from fees and endowments being estimated at Rs. 5,29,000, the net charge to Government will be Rs. 20,43,000, against an estimated net charge of Rs. 19,15,000 in 1877-78, and an actual net expenditure in 1876-77 of Rs. 19,72,730.

ORDER.—Ordered that a copy of this Resolution, and of the Estimate, be forwarded to the Director of Public Instruction, to the Accountant-General, and to the General (Education) Department of this office for information.

Nos. 489-91.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

CALCUTTA,
The 7th February 1878.

W. H —Reg No. 17356—13-2-78.

Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 24660, dated Calcutta, the 31st January 1878.
Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 20.—Ecclesiastical.

Cemetery Establishments, Provincial.

	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78	Explanatory Remarks.
	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs	
CEMETERY ESTABLISHMENT											
Provincial.											
Care-takers in charge of cemeteries ..	7,458		7,458		8,653		8,512				Revised scale of establishment for cemeteries sanctioned in Resolution, Government of India, Home Department, No 6-370-362, dated 8th November 1876. A new provision for rent of Soldiers' Chapel at Darjeeling.
Charges for clearing ground	182		182		405		184		9,000	4,037	
Rents, rates, and taxes	1,235		1,235		660		637				
		8,875		8,875		9,718		9,333			
Add—											
Amount for rounding		125		125							
Added by Financial Department ..						282					
Grand Total ...	..	9,000		9,000	...	10,000	..	9,333	9,000	4,037	

Net decrease in 1878-79—Rs. 1,000.

C. E. G.—Reg. No. 17234—8-2-78.

ECCLESIASTICAL BUDGET, 1878-79.

Dated Calcutta, the 7th February 1878.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

A memorandum from the Accountant-General, No. 2466C., dated the 31st January 1878, submitting the budget estimate of expenditure under Grant 20—Ecclesiastical, for 1878-79.

THE following table compares the Accountant-General's estimated expenditure for 1878-79 with the figures of previous years :—

BUDGET HEADS.	Accountant-General's estimate, 1878-79.	Sanctioned estimate, 1877-78.	Actuals, 1876-77
	Rs.	Rs	Rs
Care-takers in charge of cemeteries	7,458	8,653	8,512
Charges for clearing ground	182	405	184
Rents, rates, and taxes	1,235	660	637
Total ...	8,875	9,718	9,333

The Lieutenant-Governor accepts the Accountant-General's estimate, and the total grant will be in round numbers Rs. 9,000 for 1878-79.

ORDER—Ordered that a copy of the above Resolution, with a copy of the Budget Estimate, be forwarded to the Accountant-General, the General Department of this Office, and the Public Works Department of this Government for information.

Nos. 498-500.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 7th February 1878.

C. E. G.—Reg No. 17235—15-2-78

Bengal Budget Estimate of the Medical Department, 1878-79.

No. 2231C., dated Calcutta, the 14th December 1877.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, together with a copy of a letter from the Surgeon-General, Indian Medical Department, No. 1093, dated 1st November 1877.

GRANT 7—MEDICAL.

Receipts.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned estimate, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS FOR MEDICAL STORES.												
Sale proceeds of medical stores ...	6,000		6,000		6,000		7,000		8,038		7,963	*Vide* remark under "Medical Establishment" against the entry cost of medicines supplied to Civil Surgeons for sale.
Recovery of value of lost articles ...	.....		.....		1,000		.....		59		121	
Value of stores returned to Medical Department.	.....		1,000				1,000		16,506		.....	
Value of medical stores to be recovered from charitable dispensaries.	11,700		11,000		10,000		10,000		7,871		4,418	
		17,700		18,000		17,000		18,000	32,474	18,000	12,232	
Fees and Fines, &c.												
Fees from paying patients in Government hospitals and asylums.	25,893		25,000		26,000		25,000		30,480		27,547	The large increase under this head in the past and present year is chiefly for sick seamen treated in hospital consequent on the influx of vessels during the famine. As this is not likely to recur, the estimate for the present year is reproduced.
License and Entrance Fees ...	1,100		.....		.....		.....		.....		.....	
Fees and fines of the Medical College and Schools.	33,400		40,000		39,000		53,000		41,554		16,452	The estimate for the present year appears to have been fixed too high; the receipts from the Medical College and Campbell Medical School in 1875-76 were exceptionally high.
		60,393		65,000		61,000		78,000	72,034	75,000	43,999	
Miscellaneous.												
Sale proceeds of lunatic asylum manufactures.	27,220		30,000		30,000		30,000		27,316		16,319	The local estimates are less for the Dullunda and Dacca Asylums.
Income from endowments ...	.....		240		240		.....		.....		.....	
Subscription for epidemic fever hospitals.	.....		.....		.....		.....		1,716		.....	Interest on Government securities of the Sumbhoonath Pundit Hospital Trust Fund to be transferred to credit of this fund at the close of the year.
Contribution from Justices for Sealdah Hospitals.	30,000		30,000		30,000		30,000		.....		.....	No recoveries seem to have been made from the municipality for the past two years.
Contribution for Sumbhoonath Pundit Hospital.	840		600		600		840		840		300	The Surgeon-General's figures include interest on Government securities of the Trust Funds which have to be shewn separately under the present classification. The amount entered here is the contribution of the Suburban Municipality.
Miscellaneous	...		5,160		5,160		6,000		15,122		3,463	The actuals of the past year under this head include a sum of Rs. 11,344 for diet of sick seamen in the General Hospital, sanctioned from the Hospital Port Dues Fund in Bengal Government letter No. 1338, dated 3rd April 1877.
		58,060		66,000		66,000		66,840	44,994	66,000	20,082	
						1,44,000						
Total Medical ...		1,36,153		1,49,000				1,62,840	1,49,502	1,59,000	76,313	

Net decrease in 1878-79—Rs. 13,840.

Expenditure	Budget estimate. 1878-79.	Budget estimate. 1877-78.	Sanctioned grants in round numbers, 1878-79.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment	58,100	62,481	55,500	.....	4,381	56,365	55,000	17,362	
Vaccination	1,15,700	1,17,364	1,09,000	.....	1,664	1,11,192	1,12,000	48,173	
Medical College and Schools	2,50,000	2,54,052	2,45,000	.....	4,052	2,45,880	2,45,000	1,15,903	
Hospitals and Dispensaries	5,70,000	5,73,583	5,66,000	.....	3,583	6,31,926	6,10,000	2,36,788	
Lunatic Asylums	1,73,000	1,80,762	1,75,000	.....	7,762	1,77,130	1,75,000	91,921	
Chemical Examiner	3,000	2,441	3,000	559	.....	2,435	2,700	900	
Grants for medical purposes	1,01,200	1,04,988	1,01,000	.....	3,788	1,07,903	1,10,000	67,521	
Sanitary Commissioner	28,000	27,352	28,000	648	.....	30,086	24,000	11,004	
Total Grant 7 ...	12,99,000	13,23,023	12,97,500	1,207	25,230	13,62,918	13,34,000	5,89,662	

Net decrease in 1878-79—Rs. 24,023.

GRANT 7.—MEDICAL SERVICES.

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT.												
		Salaries												
3	3	Allowance to station Surgeon for sub-divisional duty	1,080		.....		.....		1,080					Adjusted under Grant 21—Medical Services. Imperial salaries of Surgeons in charge of civil stations.
1	1	Assistant Surgeon ..	1,800	2,880	1,800	1,800	1,800	1,800	1,800	2,880				
		Establishment.												
3	3	Hospital assistants and native doctors	1,140		1,140		1,140		1,200					A portion of the pay of the native doctor at Darjeeling is drawn in the Police Department.
5	5	Compounders and dressers	840		840		840		840					
42	42	Clerks	15,992		15,992		15,992		15,440		16,931	.....	9,161	Annual increment and a new charge of Rs. 240 for a clerk at Serampore, sanctioned in Bengal Government letter No. 3401, dated 5th October 1877, against a decrease of Rs. 60 for a clerk in the Surgeon-General's Office.
47	47	Servants	3,120		3,120		3,120		3,120					
		Temporary establishment	.....		.....		.....		.....		1,066	.....	105	
				21,092		21,092		21,092		20,600	17,997	.....	9,266	
		Supplies and Services.												
		Petty construction and repairs ...	.....		.....		.....		.....		.....			Smaller supplies of quinine expected, consequent on the introduction of cinchona febrifuge as a substitute.
		Cost of medical stores ...	8,000		8,000		8,000		9,000		9,762			
		Bazar medicines	367		300		300		412		302	.....	111	Decrease due to the introduction of cinchona febrifuge in place of quinine. The figures of the Surgeon-General have been reduced with reference to the amount estimated under receipts.
		Cost of medicines supplied to Civil Surgeon for sale	7,000		6,000		6,000		10,000		5,200			
				15,367		14,300		14,300		19,412	15,265	.....	111	
		Contingent Charges.												
		Travelling allowances	18,002		18,000		16,000		17,189		20,071	.....	6,617	An increase under this head seems necessary with reference to the actuals of the past two years.
		Service postage stamps	1,784		1,800		1,800		1,804		1,955	.....	983	
		Office expenses and miscellaneous	1,103		1,108		600		596		1,077	.....	385	
				20,889		20,908		18,400		19,589	23,103			
		Total Medical Establishment ...	.....	60,228		58,100		55,592		62,481	56,365	55,000	17,362	
		VACCINATION.												
		Salaries.												
6	6	Superintendents ...	35,800		35,800		.....		33,632		44,439		22,029	Increase for Superintendent of the Darjeeling Circle after 20 years' service.
7	7	Assistant Surgeons ...	14,024	49,824	14,024	49,824	.....		13,304	46,936				Annual increment of Deputy Superintendent, Darjeeling and Calcutta Circles.
											44,439			
	3	Deputy Superintendents	4,500		4,500		.....							
	14*	Inspectors	2,520		2,520		.....							* Including 2 Inspectors for the Bancoora district as reported to Bengal Government in letter from Surgeon-General, Indian Medical Department, No. 1329, dated 8th December 1877.
			1,680		1,680		.....							
	46†	Vaccinators	2,760		2,760		.....							† 12 for Monghyr, 12 for Bhagulpore, 12 for Purneah, and 10 for Maldah districts. *Vide* Bengal Government order No. 3811, dated 5th December 1877.
			1,840		1,840		.....							
		Travelling Allowances.												
	3	Deputy Superintendents	540		540		.....							
	24	Vaccinators	432		432		.....							
		Contingencies* ...	200	14,472	200	14,472	.....							
		Establishment.												
462	454	Vaccinators and assistants.	43,158		43,678		.....		43,640		37,777		15,212	Twenty-four vaccinators in place of a like number of apprentices for metropolitan circles, sanctioned in Bengal Government letter No. 2532T, dated 23rd October 1877, and a decrease of 8 vaccinators attached to civil stations.
3	3	Vaccine Inspectors ...	1,380		1,380		.....		1,380		2,651		1,223	
32	32	Clerks and servants...	4,908		5,208		.....		4,908		4,768		2,295	
		Temporary establishment.									87		54	
				49,446		50,266				49,928	45,283		18,784	
						1,14,562								
		Deduct—Probable savings				3,270								
		Carried over ...		99,270		1,11,292				96,864	89,722		40,883	

N. B.—The separate total of Rs. 14,472 has been obtained from the Supplementary Budgets submitted with Accountant-General's No. 2321C., dated the 5th January 1878, and the Accountant-General's estimate for vaccinators, clerks, and servants includes the provision of Rs. 829 as in his Supplementary Budget No. 2261C., dated the 22nd December 1877.

GRANT 7.—MEDICAL SERVICES.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		99,270		1,11,292		.....		96,864	89,722		40,883	
		VACCINATION.—(*Continued.*)												
		Supplies.												
		Medical stores	500		1,000		.....		1,000		2,677			
		Travelling allowances	14,035		14,000		.....		13,000		14,266		5,929	Increased with reference to actuals of past two years.
		Office rent	1,200		1,200		.....		900		1,124		578	Allowance for Darjeeling Circle sanctioned in Bengal Government letter No. 3035, dated 18th August 1877.
		Service postage stamps	180		200		.....		200		272		91	
		Country stationery	.....		.....		.....		.....		18		23	
		Miscellaneous	2,271		2,300		.....		2,400		2,835		638	
		Rewards to village vaccinators ...	3,000		.....		.....		3,000		278		31	The provision made for the present year seems to be in excess of requirements, and as a supplementary budget has been submitted by Accountant-General for a permanent establishment this is not required.
				21,186		18,700				20,500	21,470			
		Total Vaccination ...		1,20,456		1,29,992		1,00,000		1,17,364	1,11,192	1,12,000	48,173	
		MEDICAL COLLEGE AND SCHOOLS.												
		Salaries.												
1	1	Principal	21,600		21,600		21,600		21,600					
10	10	Professors	1,05,900		1,05,900		1,05,900		1,03,686					Annual increments.
1	1	Assistant Professor	2,400		2,400		2,400		2,400					
4	4	Superintendents ...	9,000		9,000		9,000		9,000					
17	17	Teachers	42,900		42,900		42,900		42,780					Increase in Cuttack Medical School, sanctioned in Bengal Government letter No. 1,638, dated 9th June 1877.
11	11	Demonstrators of Anatomy.	14,220		14,220		14,220		14,220					
				1,96,020		1,96,020		1,96,020		1,93,686	1,85,779		91,668	
		Establishment.												
10	8	Museum assistants ...	2,196		2,196		2,196		2,870					Decrease in Medical College.
6	7	Chemical and Anatomical Assistants.	2,580		2,580		2,580		2,280					Increase in Cuttack Medical School, sanctioned in Bengal Government letter No. 1638, dated 9th June 1877.
3	3	Teachers and Taxidermists.	720		720		720		720					
78	77	Clerks and servants	10,403		10,403		10,403		10,557		11,511		5,745	Three clerks reduced in Medical College, and 2 sanctioned for Cuttack Medical School in Bengal Government letter No. 1638, dated 9th June 1877.
120	124	Native medical pupils.	10,608		10,608		10,608		11,184		13,895		7,656	
22	22	Extra establishment for dissecting season.	690		690		690		690		1,243		128	
				27,197		27,197		27,197		28,301			1,05,197	
		Deduct—Probable savings				2,23,217 4,217		2,23,217 4,217			13,895 12,771			
						2,19,000		2,19,000						
		Contingent Charges.												
		Scholarships, stipends, &c.	11,792		11,792		11,000		12,000		11,325		5,848	
		Service postage stamps	65		65		65		65		45		25	
		Ordinary construction and repairs ...	.....		.....		.....		.....		377		27	
		Cost of medical stores	4,716		7,000		5,000		8,000		7,776		.....	Estimated with reference to actuals.
		Miscellaneous	10,276		12,143		10,000		12,000		13,875		4,847	
		Travelling allowance	.....		.....		.....		.....		49		33	
		Freight on Europe stores	.....		.....		.....		.....		.....		9	
		Rent and ground rent	.....		.....		.....		.....		.....		7	
				26,849		31,000		26,065		32,065	36,005			
		Total Medical College and Schools		2,50,066		2,50,000		2,45,065		2,54,052	2,45,880	2,45,000	1,15,993	

GRANT 7.—MEDICAL SERVICES.—(*Concluded.*)

Numbers 1877-78	Numbers 1878-79	Detail	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
		HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
4	4	Surgeons	36,600		36,600				35,700					Increased pay of Surgeon, General Hospital.
2	2	House-Surgeons ...	9,000		9,000				9,000					
		Allowance for Superintendents.	4,800		4,800				4,800					
84	87	Assistant and Supernumerary Assistant Surgeons.	91,380		91,380				90,240					Three new appointments sanctioned—Calcutta, Cuttack, and Rampore Hât—and increased pay of Assistant Surgeons likely to be promoted to higher grades.
9	9	Apothecaries and assistant apothecaries.	18,708		18,708				18,708				81,347	
											1,61,998			
				1,60,488		1,60,488				1,58,448				
											1,61,998		81,347	
		Establishment.												
2	2	Stewards and assistant stewards.	3,720		3,720				3,720					
174	188	Native doctors ...	56,180		56,180				52,280					Changes in the classification of dispensaries, native doctors being substituted in some cases for hospital assistants. Opening of new dispensaries and increased pay for native doctors likely to be promoted to higher grades, and extra allowance for English qualifications.
24	14	Hospital assistants and apprentices.	6,792		6,792				10,323		71,963		31,002	
46	47	Compounders, dressers, and apothecaries.	6,024		6,024				6,144					
3	3	Native medical pupils	360		360				360		.....			
8	8	Female pupils ...	864		864				864		968		421	
650	650	Clerks and servants...	48,924		48,924				49,524		44,015		21,602	Revised scale in Calcutta General Hospital, sanctioned in Bengal Government letter No. 3052T, dated 27th October 1876.
		Temporary establishment.	200		200				500		13,181			
		Allowance for attending educational institutions.	1,440		1,440				2,040		2,989		1,491	Some allowances have been done away with.
		Epidemic fever hospitals (details below).	.....		.....				.....		17,747		527	
				1,24,504		1,24,504				1,25,755				
											1,50,863		55,043	
		Supplies and Services.												
		Diet of patients	1,38,264		1,40,000				1,42,983		1,41,669		76,165	Estimated with reference to actuals.
		Clothing of patients												
		Cost of medicines, instruments, &c., &c.	1,00,000		1,00,000				1,00,000		1,26,491			
		Cost of land	.....		.....				.....		.....		8	
		Cost of country medicines	3,268		6,000				3,655		9,317		4,926	A larger amount seems necessary with reference to the actuals of past year.
		Petty construction and repairs ...	1,000		1,000				2,090		374		77	
				1,42,532		2,47,000				2,48,728				
											2,77,851		81,176	
		Contingent Charges.												
		Travelling allowances	1,000		2,100				2,100		4,235		3,073	
		Service postage stamps	34		34				68		52		258	
		Rent of buildings	2,400		2,400				2,400		2,420		1,500	
		Miscellaneous	33,238		33,474				36,084		34,507		14,391	
				36,672		38,008				40,652				
											41,214			
		Total Hospitals and Dispensaries...		5,64,196		5,70,000		5,00,000		5,73,583	6,31,926	6,10,000	2,36,788	
		Details of Epidemic Fever Hospitals.												
		Pay and allowance of Surgeons ...									.....			
		Pay and allowance of Assistant Surgeons									376			
		Pay and allowance of compounders and coolies									1,303			
		Pay and allowance of hospital assistants and native doctors ...									3,085			
		Pay and travelling allowance of inspecting medical officers ...									1,440			
		Store-keeper									.....			
		Menial establishments									2			
		Clerks and servants									62			
		Bazar medicines									172			
		Food, relief, and stimulants ...									13			
		Cost of Europe medicines									11,294			
		Total ...									17,747			

GRANT 7.—MEDICAL SERVICES.—(*Continued.*)

Numbers 1877-78.	Numbers 1878-79.	Detail.	Local estimate, 1878-79.		Accountant General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
		LUNATIC ASYLUMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
8	8	Superintendents ...	29,017		29,017		29,017		29,017		28,429		14,509	
2	2	Deputy Superintendents.	6,000	35,017	6,000	35,017	6,000	35,017	6,000	35,017	.....		.....	Pay of Deputy Superintendents adjusted under Overseers.
											28,429		14,509	
		Establishment.												
8	8	Native doctors ...	2,520		2,520		2,520		2,520		2,753		1,307	
3	3	Compounders and dressers.	408		408		480		408					
4	4	Matrons	2,520		2,520		2,520		2,520		14,165		6,873	Actuals include pay of Deputy Superintendents.
5	6	Overseers	5,940		5,940		5,940		6,000					Revised scale in Cuttack, and reduction of pay in Berhampore.
424	390	Clerks, servants, and others.	33,326		33,326		33,326		36,733		30,105		15,311	Decrease in Dullunda and Moydapore Asylums.
...	14	Temporary manufacturing establishment.	2,196	46,910	2,196	46,910	2,196	46,910	.....	48,181	1,207		934	For the Dullunda Asylum.
											48,290		24,425	
	1	Matron	300		300		300							
	2	Female-keepers ...	96		96		96							
	2	Ditto ...	120		120		120							
	2	Mehtrances	120		120		120							
			636		636		636							
		Uniforms to jemadars and warders in the lunatic asylums of Bhowanipore, Dullunda, Dacca, Patna, Cuttack, Moydapore, Berhampore and Hazareebagh	972	1,608	972	1,608	972	1,608						
		Supplies and Services.												
		Diet of patients	52,167		53,000		53,000		55,000		53,375		25,630	
		Clothing of patients												
		Raw materials for manufactures ...	27,010		27,000		27,000		30,000		35,540		22,816	Reduced with reference to the estimated receipts.
		Petty construction and repairs ...	3,144		2,500		2,500		2,499		361		654	
		Cost of medical stores	1,500		1,500		1,500		1,000		1,728		.....	Increased with reference to actuals.
		Cost of land	.....		500		500		600		.....		.....	
		Allowance under gheel system ...	.....		.....		.....		.....		25		.....	
		Country medicines	233		200		200		313		.....		.....	
		Freight paid in India...	.....		.....		.....		.....		70		.....	
		Passage money for insanes on release and diet of same.	510	84,564	500	85,200	500	85,200	.....	89,412	.....		.....	
											91,099		49,100	
		Contingent Charges.												
		Rent of buildings	.....		.....		.....				196		.....	
		Service postage stamps	38		40		40		34		54		29	
		Miscellaneous	6,878	6,916	6,333	6,373	6,333	6,373	8,118	8,152	9,062		3,858	
											9,312			
		Total Lunatic Asylums ...		1,73,407		1,75,108		1,75,108		1,80,762	1,77,130	1,75,000	91,921	
		CHEMICAL EXAMINER.												
		Salary.												
1	1	Chemical Assistant ...	840		840		840			840	875		420	Native doctor sanctioned in Bengal Government letter No. 1252T, dated 8th September 1877
1	1	Native doctor ...	540	1,380	540	1,380	540	1,380		.....				
		Establishment.												
4	4	Clerks and servants. .	... ..	756	.....	756		756		756	712		378	
		Supplies.												
		Medical stores	.....	600	... ..	600		600		600	635			
		Contingent Charges.												
		Service postage stamps ...	30		50		50		25		56		22	Increased with reference to actuals.
		Country stationery	.....		... .		.....		.....		7		7	
		Miscellaneous	300	330	214	264	214	264	220	245	150		73	
											213			
		Total Chemical Examiner's Department.		3,066		3,000		3,000		2,441	2,435	2,700	900	

GRANT 7.—MEDICAL SERVICES.—(*Concluded.*)

DETAIL.	Local estimate, 1878-79.		Accountant-General's estimate, 1878-79.		Sanctioned grant, 1878-79.		Sanctioned estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
GRANTS FOR MEDICAL PURPOSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grants to the following hospitals and dispensaries supported from private sources.												
Calcutta native hospitals and private dispensaries.	36,366		36,366		36,366			36,366				
Dacca Mitford Hospital	5,920		5,920		5,920			5,920				
Chyebassa Cole Hospital	140		140		140			200				Pay of a cook provided under Chyebassa Dispensary.
Howrah General Hospital	5,263		5,262		5,262			9,262	46,355		32,344	Grant for 1877-78 includes clothing, which is given every other year.
Burdwan Dispensary	600		600		600			600				
Midnapore ditto	444		444		444			444				
Serampore ditto	600		600		600			600				
Hirunpore ditto	120		120		120			120				
Bankoora ditto	627		627		627			627				
Moorshedabad ditto	540		540		540			540				
Calcutta Lock-hospital	45,000		45,000		45,000			45,000	49,000		24,000	
Howrah Lock-hospital	..		.		... .			.....	.....			
Donation to Irrigation Hospital, Dehree.	300		300		300			300	.... .			
Cost of medical stores	.....		.....		.....			... ..	2,557			
Miscellaneous	... ..		. ..		.....			... ...	30			
Expenses during the prevalence of epidemic.	5,000		5,000 / 281		5,081			5,000	10,961		11,177	
Total Grants for Medical purposes		1,00,919		1,01,200		1,01,000		1,04,988	1,07,903	1,10,000	67,521	
SANITARY COMMISSIONER.												
NUMBERS. 1877-78. / 1878-79.												
Salary.												
1 / 1 Sanitary Commissioner.	.....	18,000	....	18,000	.....	18,000	.....	18,000	18,574		5,896	
Establishment.												
10 / 10 Clerks	5,940		5,940		5,940		5,700		4,332		3,020	Annual increments.
2 / 3 Servants	168		168		168		156					Pay of a sweeper sanctioned in Bengal Government letter No. 195, dated 26th February 1873, but not entertained hitherto.
Temporary establishment.	.....		.....				.....		1,620			
		6,108		6,108		6,108		5,856	5,952			
Contingent Charges.												
Travelling expenses and allowances.	3,000		3,000		3,000		2,500		4,661		1,550	Increased with reference to actuals.
Service postage stamps	260		260		260		260		262		113	
Country stationery			.....		.....		.....		58		23	
Office expenses and miscellaneous	736		652		632		736		570		403	Reduced with reference to actuals.
Freight paid in India	. ...		.....						.....		.....	
		3,968		3,892		3,892		3,496	5,569			
Total Sanitary Commissioner		28,104		28,000		28,000		27,352	30,086	24,300	11,004	

C. E. G.—Reg. No. 16988—31-1-78.

MEDICAL BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH JANUARY 1878.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2231C., dated the 14th December 1877, submitting the Budget Estimate of the Medical Department for the year 1878-79; also the following endorsements from Accountant-General submitting supplementary estimates of expenditure.

RECEIPTS.

Receipts for Medical Stores.—Sale proceeds of Medical Stores are estimated to be Rs. 6,000, against actual realizations amounting to Rs. 8,038 in 1876-77 and Rs. 7,000 estimated for 1877-78. This, it is explained, is owing to the substitution of the cheap cinchona febrifuge for quinine, and the reductions in the rates at which medicines are to be sold, sanctioned by Government order No. 596, dated 12th February 1877. The Accountant-General's figures are accepted both for this and for the next item—*Value of stores returned to the Medical Department*, Rs. 1,000. The item *Value of Medical Stores to be recovered from Charitable Dispensaries* is put at Rs. 11,000, against an estimate of Rs. 10,000 in the current year, and actual receipts of Rs. 7,871 in 1876-77. No reason is assigned for the increase, and no new first class dispensary has recently been opened to account for it. Rs. 10,000 would be a safer estimate under this head.

2. *Fees from paying-patients in Government Hospitals and Asylums* are estimated by the Accountant-General at Rs. 25,000, against actual receipts of Rs. 30,480 in 1876-77. The receipts of the first six months of the current year amount to Rs. 27,547. But both in 1876-77 and 1877-78 the great influx of shipping into the Port of Calcutta gave an abnormal development to this source of income, which cannot be expected to recur. It seems safe, however, to assume that the receipts will be at least up to the average of the past six years, 1871-72 to 1876-77, which appears to have been about Rs. 26,000. That figure will, therefore, be entered in the estimate. The Lieutenant-Governor has seen reason to believe that a great many patients—European, Eurasian, and native—are treated and fed in the hospitals of Calcutta at the public expense, who are quite capable of at all events paying for their own diet, and the subject is one which will be specially referred to a Committee who are about to examine the whole of the hospital expenditure in Calcutta.

Fees and Fines of Medical Colleges and Schools are estimated by the Surgeon-General at Rs. 33,400, and by the Accountant-General at Rs. 40,000. The actuals of 1876-77 were Rs. 41,554, and the estimate of 1877-78 was Rs. 53,000. This last figure was, however, far too high, the receipts of the first six months of the current year having only been Rs. 16,452. It is evident from the report of the Director of Public Instruction that the receipts under this head are falling off, and are not at present likely rapidly to increase. Rs. 35,000 will be as much as can be expected in 1878-79.

3. Under *Miscellaneous* the Accountant-General's figures (Rs. 66,000) are accepted. It is noted, however, that the Calcutta Municipal contribution to the Pauper Hospital of Rs. 30,000 per annum has not been paid for the last two years. This matter has been separately dealt with. But, in future, the Accountant-General must bring to notice in due time any failure on the part of the Municipal Commissioners to meet the demand on this account.

EXPENDITURE.*

4. MEDICAL ESTABLISHMENTS.—The actual outlay on this account for 1876-77 was Rs. 56,365. The Surgeon-General now asks for Rs. 60,228 for 1878-79 and the Accountant-General proposes Rs. 58,100 as the grant for that year.

5. The expenditure under this head calls for close scrutiny in several particulars. The charges for clerks and servants have risen from Rs. 10,441 in 1873-74 (when clerks were first allowed to Civil Surgeons) to Rs. 16,931 in 1876-77, Rs. 18,560 in 1877-78, and Rs. 19,112 (proposed) in 1878-79. The chief cause is alleged to be the annual increments in the pay of the clerks. The maximum cost of this establishment, as sanctioned by Government order No. 483 of the 27th March 1873, was not to exceed Rs. 14,580, and the Lieutenant-Governor does not understand how the pay of clerks and servants together can amount to Rs. 19,112, the number of servants employed being only five more than in 1873-74, when they cost about Rs. 2,500. The Medical Department of this office will be requested to scrutinise carefully the details of this establishment, and to consider whether, in many instances, the pay of the clerks would not admit of reduction. Their duties are not of a very difficult character, and a fixed salary of Rs. 25 or Rs. 30 per mensem would seem to be sufficient.

6. The Accountant-General has rightly made no allowance for *Temporary Establishments*, which have been far too frequently employed of late years.

7. Under *Supplies and Services* the expenditure on medical stores has ranged annually between Rs. 9,000 and Rs. 10,000, though only Rs. 8,000 is entered for 1878-79. The sums spent on bazar medicines on the other hand seldom exceed Rs. 400, and the outlay on this account for 1878-79 is estimated at Rs. 300 only. The medical authorities should see whether a more extensive use of country drugs would not materially reduce the expenditure of European stores. Care should also be taken that medicines supplied by Government for its officers at civil stations are not given away gratis to the outside public and to private patients. In some stations it is believed that the station medicines are kept at the charitable dispensary, and it is doubtful whether a very strict control is always maintained over their issue. For the present, the reduced estimate of Rs. 8,000 for *medical stores* may stand.

8. *Travelling Allowances* are estimated at Rs. 18,000 in 1878-79. They were only Rs. 15,471 in 1871-72, when Assam, Cachar, and Sylhet were under this Government. Rs. 16,000 is enough to provide on this account, and medical officers must be restricted to their budget allotments.

9. *Office Expenses and Miscellaneous* is another head under which a more efficient check over expenditure is required. Rs. 600 will be granted instead of Rs. 1,108 asked for, and that amount must not be exceeded.

10. With the revisions ordered above the total grant for *Medical Establishments* will be Rs. 55,592, or in round numbers Rs. 55,500.

11. VACCINATION.—The Government outlay on vaccination to Bengal has risen from Rs. 77,700 in 1871-72 to Rs. 1,11,192 in 1876-77. The grant for 1877-78 is Rs. 1,17,364, and the estimate for 1878-79, as originally submitted by the Surgeon-General, is Rs. 1,20,456, reduced by the Accountant-General to Rs. 1,15,700. Two supplementary budgets have, however, been received, which would raise the total estimate for this department to Rs. 1,29,992.

12. The Lieutenant-Governor is anxious to do all that reasonably can be done to extend the benefits of vaccination throughout the interior of Bengal, but he cannot accept an annually increasing charge on this account. He is

* The figures of certain supplementary estimates received have been incorporated in the columns of the printed budget statement.

willing to grant each year a sum of one lakh of rupees for vaccination purposes. The Medical Department of this office will be requested to appoint a small Committee to consider and report how this sum can most usefully be spent and vaccination made more self-supporting than it is at present. The distribution of the Government grant for vaccination will be left to this Committee.

13. MEDICAL COLLEGE AND SCHOOLS.—The actual expenditure on this account in 1876-77 was Rs. 2,45,880. The grant for the current year is Rs. 2,54,052, and Rs. 2,50,000 are estimated for 1878-79.

14. Under the sub-head of *Salaries and Establishments*, the Accountant-General provides Rs. 2,23,317, from which he deducts Rs. 4,217 as probable savings on account of leave, casualties, &c. In *Establishments* probably no reductions of moment can be effected, and the Lieutenant-Governor wishes to press for none; but the Medical Department should consider whether the Patna medical school ought to be maintained entirely at the expense of this Government. The Lieutenant-Governor found lately that it is chiefly used at present by pupils from the North-Western Provinces. The Accountant-General's figures are accepted.

15. Under the head of *Contingencies* Rs. 11,000 only will be granted for *Scholarships*. The expenditure on *Medical Stores* must be limited to Rs. 5,000 and on *Miscellaneous* to Rs. 10,000. These last two items have a constant tendency to increase and to overstep budget limits. The most positive orders must be given restricting disbursing officers to the sums provided for them. The total grant for *Medical Colleges and Schools* will be Rs. 2,45,065, or in round numbers 2,45,000.

16. HOSPITALS AND DISPENSARIES.—This is a heading of the medical budget under which the expenditure has hitherto been subjected to no effective check. It rose from Rs. 3,53,014 in 1871-72 to Rs. 6,31,926 in 1876-77. The grant for 1877-78 is Rs. 5,73,583, and Rs. 5,70,000 are estimated for 1878-79. The expenditure has a constant tendency to overrun the grant.

An examination of the details of former budget statements shows that the causes of this increased outlay are to be found in the following facts:—

(1) A steady growth in the numbers of assistant and supernumerary assistant surgeons, native doctors, and hospital assistants.
(2) A large increase in the numbers and cost of clerks and servants.
(3) A large increase in the cost of diet and clothing of patients (Rs. 1,41,669 in 1876-77, as against Rs. 57,236 in 1871-72).
(4) A great increase in the cost of medicines and instruments, (Rs. 1,20,491 in 1876-77, against about Rs. 73,000 in 1871-72).
(5) A large and unexplained increase under the item "miscellaneous" (which has risen from Rs. 8,286 in 1871-12 to Rs. 34,507 in 1876-77).

17. The medical reports show the following facts as to the cost of medicines supplied at Government expense to charitable institutions in Bengal. (Epidemic fever and famine issues are *excluded*):—

	1871.	1872.	1873.	1874.	1875.	1876.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mofussil Dispensaries	42,000	40,612	44,752	61,689	64,058	63,615
Calcutta Institutions	30,000	51,850	50,000	58,202	69,891	87,433
Total ...	72,000	92,462	94,752	1,19,891	1,33,949	1,51,048

The Lieutenant-Governor is, as already stated, taking steps to have the expenditure of the Medical Department closely scrutinised with special reference to the Calcutta Institutions. But the expenditure in the interior calls equally for enquiry and control. At present complete sets of expensive instruments are issued to petty dispensaries where they are never used; and it is to be feared that enormous quantities of European drugs are despatched for the use of charitable

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institutions which are only retailed by the subordinates or issued to private patients by the native doctors and others in charge. The use of country medicines is not properly insisted upon, and the whole departmental arrangements stand in need of thorough revision.

18. The Lieutenant-Governor does not wish to hamper the usefulness of Charitable Institutions by too summary orders of reduction, and he will in the meantime provide a lump sum of five lakhs of rupees for hospitals and dispensaries, but orders will issue in the Medical Department appointing a committee to enquire and report as to the particular modifications necessary to bring the expenditure within that or such lower sum as may be found sufficient for all reasonable purposes.

19. LUNATIC ASYLUMS.—The actual cost of these was Rs. 1,77,130 in 1876-77. The grant for 1877-78 is Rs. 1,80,762. The estimate for 1878-79 (including two small supplementary budgets) is Rs. 1,75,108. Measures calculated to reduce the cost of the asylums to some extent are being carried out. Meantime the Accountant-General's figures are accepted for this heading. The cost of diet and clothing of patients in asylums has been uniformly kept well in hand, and contrasts very favourably with the growth in the cost of the same item in the larger hospitals.

20. CHEMICAL EXAMINER.—Rs. 3,000 are granted as estimated by Accountant-General.

21. GRANTS FOR MEDICAL PURPOSES.—The grant on this account will be Rs. 1,01,000, the Accountant-General's figures being accepted under every heading save "Expenses during the prevalence of epidemic," which will be Rs. 5,081.

22. SANITARY COMMISSIONER.—Here also the Accountant-General's figures, Rs. 28,000, are accepted.

23. The total amount of the grants under all the main heads of the medical budget for 1878-79 will under the above orders stand thus in roundnumbers—

				Rs.
Medical Establishments	...	...	...	55,500
Vaccination	..	...	...	1,00,000
Medical College and Schools	...	...	...	2,45,000
Hospitals and Dispensaries	...	...	...	5,00,000
Lunatic Asylums	...	...	...	1,75,000
Chemical Examiner	...	...	..	3,000
Grants for medical purposes	...	...	...	1,01,000
Sanitary Commissioner	...	...	...	28,000
		Total	...	12,07,500

instead of Rs. 13,23,023 estimated by the Accountant-General.

ORDER.—Ordered that a copy of this Resolution, and of the Budget, be forwarded to the Accountant-General, Surgeon-General, Superintendent-General of Vaccination, and Sanitary Commissioner for information. Also to the General (Medical) Department of this office for information, with a request that measures for giving effect to the orders contained in the Resolution may be taken into consideration.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 372-76.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th January 1878.

W. H.—Reg. No. 16989—31-1-78.

Bengal Provincial Budget Estimate of Expenditure for 1878-79.

No. 2332C., dated Calcutta, the 8th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 22—Stationery and Printing.

Receipts.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
PRINTING PRESS RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of printed books and lists of regular appeals	5,500		5,500		.....		5,600	.....	.....	.....	A new receipt, transferred from "Imperial."
Sale of Calcutta Gazette	10,000		10,000		17,000		.....	10,981	.....	.....	According to the Secretariat Press estimate and borne out by "actuals" of the past year.
" Bengalee do.	4,000		4,000		8,000		.....	4,996			
" Civil List	1,000		1,000		1,000		.....	610			
" Printed Acts	300		300		1,000		.....	182	.....	.....	Reduced with reference to "actuals."
" Statistical Reporter	.....	.....	.....	.....	2,000	.....	.....	.....	.....	.....	
" Ooriya Gazette	100		100		100		.....	.....			
" Behar do.	2,000		2,000		2,000		.....	.....			
" Customs Publications	26,000		28,000		24,000		.....	31,194			
		48,900		50,900		55,100	5,600	47,963	46,000	18,588	
Other Press Receipts.											
Miscellaneous	12,100		11,100		8,000		.....	16,167	18,000	12,204	Based on the estimate of the Secretariat Press.
		12,100		11,100		8,000					The Secretariat Press receipts paid into the Bank have been very large this year.
Total Printing ...		61,000		62,000		63,100	5,600	64,130	64,000	30,592	

Expenditure.	Budget estimate, 1878-79.	Sanctiond grants in round numbers, 1878-79.	Budget estimate, 1877-78.	Increase.	Decrease.	Actuals, 1876-77.	Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government presses	1,83,009	1,71,000	2,66,257	.....	83,248	2,56,919	2,40,000	1,56,710	
Printing at private presses	14,991	14,000	14,743	248	.....	38,324	18,000	14,221	
Cost of stationery	4,27,000	4,27,000	.....	4,27,000	.....	.....	4,27,000	.....	
Deduct—Amount disallowed by Government	.....		2,81,000 50,000		83,248 50,000				
Total Grant 22, Provincial ...	6,25,000	6,12,000	2,31,000	4,27,248	33,248	2,95,243	6,85,000	1,70,931	

Net increase in 1878-79—Rs. 3,94,000.

Detail.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
Numbers. 1877-78. 1878-79. GOVERNMENT PRESSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendent		9,600		9,600		7,200		7,200			Appointment of the Superintendent of the Secretariat Press to be Superintendent of Government Printing in Bengal, and to have the general direction of the Secretariat and Jail Presses.
Bengal Secretariat Press.											
Salary.											
Establishment.											
Clerks, printers, and examiners											
Readers and copyholders											
Compositors and distributors	90,000		80,000		90,000		67,143 35,861				Transfer of a large portion of the printing work of the Secretariat to the Jail Press—See Resolution of Government of Bengal, No. 3531, dated 26th October 1877.
Pressmen											
Servants and others ...											
Overtime of the establishment	.....				10,000		25,583				
Piece-hand establishment	.....	90,000		80,000	43,800	1,52,800		1,28,587			
Supplies.											
Cost of materials and stock		10,000		6,000		10,000		5,916			
Contingent Charges.											
Service postage stamps	2,000		3,000		2,000		409				
Contingencies	5,000		4,000		5,051		6,959				
Freight paid in India	.....		.....		.....		6				
		7,000		12,000		7,051		7,374			
Carried over ...		1,16,600		1,07,600		1,77,051		1,40,077	1,70,000	1,21,827	

GRANT 22.—STATIONERY AND PRINTING.—(*Continued.*)

DETAIL.	Budget estimate, 1878-79.		Sanctioned grant, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		1,16,600		1,07,000		1,77,051		1,49,077	1,70,000	1,21,827	
GOVERNMENT PRESSES—(*Contd.*)											
PUBLIC WORKS SECRETARIAT PRESS.											
Establishment.											
Clerks											
Readers and copyholders											
Compositors and distributors	11,412				11,412						A reduction of expenditure is stated to be feasible in the Government Resolution quoted above, by having the heavy portion of the printing work executed at the Jail Press.
Pressmen											
Servants and others											
Temporary establishment	2,750				2,750						
	14,162				14,162						
Supplies.											
Cost of materials and stock	1,500				1,500						
Printing establishment for the Examiner of Public Works Accounts, Bengal ...	1,212		10,000								
Deduct—Amount reduced on account of savings as per Resolution, Government of India, Financial Department, No. 3531, dated 26th October 1877	16,874										
	5,000										
		11,874		10,000		15,622			14,000	3,094	
PRESIDENCY JAIL PRESS.											
Salary.											
Superintendent					6,000						
Establishment.											
Overseer, reader, instructors and distributors	4,740		4,745		3,600						The Press estimate shows a sum of Rs. 252 in excess of the scale of establishment sanctioned in Bengal Government Resolution No. 3531, dated 26th October 1877. This is probably for the pay of 3 peons attached to the old establishment, but as the amount has not been included in the newly sanctioned scale it has been omitted here.
Engineers	360		360		1,800						
Clerks	720		720		2,100		13,747				
Servants, 3 peons	.....		252		252						
Overtime of the establishment	2,328		2,328		.....						
	8,148		8,400		7,752						
Contingent Charges.											
Block and plant	5,000		5,000		2,000						
Petty construction and repairs	.....		.....		1,000		23,815				
Contingencies	8,000		8,000		22,000						
	13,000		13,000		25,000						
		21,400		21,400		38,752		37,562	26,000	16,797	
GOVERNMENT PUBLICATIONS.											
Behar Gazette	5,000		5,000		5,000		1,319				
Uriya ditto	2,000		2,000		2,000		1,940				
Customs Publications	26,135		25,000		27,792		24,065				
		33,135		32,000		34,792		70,286	36,000	14,992	
Total Government Presses ...		1,83,009		1,71,000		2,66,257		2,56,919	2,40,000	1,56,710	
PRINTING AT PRIVATE PRESSES.											
Land Revenue	6,926		6,926		6,298		6,978				
Excise	530		330		393		281				
Customs	245		245		225		106				
Salt	1,966		1,966		1,836		737				
Administration	2,300		2,300		3,500		2,074				
Minor Departments	.....		.....		.....		5				
Law and Justice	1,258		1,258		1,091		1,055				
Jail	.....		.....		.....		.....				
Registration	.....		.....		.....		11				
Police	1,300		1,300		1,300		1,692				
Education	100		100		100		463				
Medical	256		256		.....		386				
Miscellaneous	100		100		.....		39				
Gazettes of Bengal	.....		.....		.....		22,320				
Printing charges at Allahabad Government Press	.....		.....		.....		2,477				
Total Printing at Private Presses ...		14,981		14,981		14,743		38,324	18,000	14,221	
COST OF STATIONERY.											
Value of stationery to be supplied to Government offices and departments ...		4,27,000		4,27,000	.....		.....		4,27,000	.....	Estimated by the Superintendent of Stationery with reference to supplies issued during the first six months of the current official year. This provision is entered with reference to instructions issued by the Comptroller-General, but there is reason to believe that the actual adjustment will be effected by a reduction of the provincial allotment, and that the charge will not appear in the accounts.
Total cost of Stationery ...		4,27,000		4,27,000		.....		.....	4,27,000	.....	

C. E. G.—Reg. No. 16555—4-2-78.

PRINTING AND STATIONERY BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH JANUARY 1878.

RESOLUTION.

READ—

Endorsement from Accountant-General, No. 2332C., dated the 8th January 1878, submitting Budget Estimate under head Printing and Stationery for the year 1878-79.

RECEIPTS.

THE Accountant-General estimates the receipts under this head for 1878-79 at Rs. 61,000, against sanctioned estimates of 1877-78 of Rs. 63,100 and actuals of 1876-77 of Rs. 69,730. The Accountant-General's estimates are accepted, except under *Customs Publications*, which will be raised from Rs. 26,000 to Rs. 28,000 with reference to figures of past years, and under *Other Press Receipts*, which will be reduced from Rs. 12,100 to Rs. 11,100.

EXPENDITURE.

Government Presses and Publications.—The actual expenditure under these heads for 1876-77 is shown to have been Rs. 2,56,919. The original grant for 1877-78 was Rs. 2,66,257; but under the Government Resolution, in the Financial Department, of the 26th October, certain savings have been effected, and the revised estimate for the current year now stands at Rs. 2,40,000. The estimate for 1878-79 is Rs. 1,83,009.

The following are the details for each of the sub-heads of the estimate :—

	Actuals for 1876-77.	Grants for 1877-78.	Estimate for 1878-79.
	Rs.	Rs.	Rs.
Bengal Secretariat Press	1,49,077	1,77,051	1,16,600
Public Works Secretariat Press	.....	15,662	11,874
Jail Press	37,562	38,752	21,400
Government Publications	70,280	34,792	33,135
	2,56,919	2,66,257	1,83,009

By the Financial Resolution of the 26th October, already quoted, certain radical changes were made in the organization of the Printing Department, which were estimated to effect savings to the extent of one lakh of rupees on the grants for 1877-78, as follows :—

				Rs.
In the Secretariat Press	...	...	...	75,000
In the Public Works Press	...	...	...	5,000
In the Jail Press	...	...	...	14,000
In Government Publications	...	...	...	6,000
		Total	...	1,00,000

In the estimates now submitted, the anticipated savings have not, it will be seen, been secured. In fact under the Public Works Press an increase of expenditure is estimated for by the Department, although a lump sum of

Rs. 5,000 is shown by the Accountant-General as a deduction on account of work to be done at the Jail Press. It is understood that in framing these estimates the Superintendent of Government Printing in Bengal has been influenced by the doubt whether the revised system of Jail printing, on which these savings depend, can be brought fully into operation so soon as was originally expected. The Lieutenant-Governor has, however, within the last few days, given orders which will have the effect of facilitating the very early completion of all the preliminary arrangements; and both the Public Works Department and the Superintendent must, in concert with the Jail authorities, so manage as to have the whole system in full working order by the 1st of April at latest.

In view of these orders, the Lieutenant-Governor has revised the estimates for the year 1878-79 in the manner now to be explained.

Bengal Secretariat Press.—The grant for the *Establishment* of the Secretariat Press will be reduced from Rs. 90,000 (estimated) to Rs. 80,000. The Superintendent will report hereafter whether, under the revised rules for *piece-work* lately sanctioned, further reduction in the cost of establishment may not be possible. The Lieutenant-Governor desires to see the closest economy practised in every branch of the Government Printing Offices.

On account of *Supplies* and *Contingencies* the estimate shows the following figures:—

	Actuals, 1876-77.	Grant for 1877-78.	Estimate, 1878-79.
	Rs.	Rs.	Rs.
Cost of materials	5,916	10,000	10,000
Service stamps	409	2,000	2,000
Contingencies	6,959	5,051	5,000

Looking to the further sums provided on account of Supplies and Contingencies under the heading of the *Jail Press*, which will now be a branch of the Secretariat Press, and considering the greatly reduced establishment and work of the Secretariat Press, the Lieutenant-Governor cannot admit the necessity of providing such large sums on these accounts as are shown above. The grant for supplies will be reduced to Rs. 6,000, and for contingencies to Rs. 4,000. There is some confusion about the item of service stamps. A further sum of Rs. 8,300 is entered under the head of Government Publications, as spent on this account in 1876-77, and the books of the Secretariat Office show that stamps to the value of Rs. 9,960 were issued to the press during 1876-77. It seems necessary to make a provision of Rs. 8,000 on this account for 1878-79.

Public Works Secretariat Press.—This press is the only separate departmental press now working under the Government of Bengal. The whole of the printing for the Board of Revenue has long been executed at the Bengal Secretariat Press at a considerable saving to Government and without any detriment to the despatch of business. The Lieutenant-Governor has requested the Secretary in the Public Works Department to consider whether it is really necessary to maintain a separate printing press for the work of his office. It is no doubt convenient for the head of an office to have a press at his own disposal; but the question for Government is whether the outlay is absolutely necessary to the efficient despatch of business If the Public Works Press is maintained at all, its work must be confined to the printing of urgent current work, all heavy jobs being transferred to the Jail Press. The Superintendent of Printing will wait upon the Secretary in the Public Works Department and arrange the details. Meantime the grant for this press will be reduced to Rs. 10,000.

Jail Press.—The estimate for this press, Rs. 21,400, is moderate and is accepted.

Government Publications.—The estimated charges under this head are slightly below the grant of this year, but a further reduction seems possible. The grant for the *Behar Gazette* should not exceed Rs. 5,000, and that for

Customs Publications should be limited to Rs. 25,000. The printing of the *Uriya Gazette* may probably be done eventually in the Jail Press. Meantime, however, the grant of Rs. 2,000 on this account may stand.

Under the head of *Printing at Private Presses* a large expenditure is annually incurred, much of which may now probably be saved. In 1876-77 the figures rose to Rs. 38,324. The grant for 1877-78 is only Rs. 14,743, but it will probably be much exceeded, while the estimate for 1878-79 is Rs. 14,981. A good deal of this outlay is incurred in Orissa. The Superintendent of Printing will be directed to consider whether the printing of forms, &c., in Uriya could not be done at the Jail Press, convicts from that province being employed on the work At present the paper to be used for Uriya printing is sent down from Calcutta and made over to private presses. Time would be saved rather than lost, while expenditure would be more closely checked by having the forms printed before despatch. For the rest, stringent orders will be again given that no bill for printing unauthorisedly done at private presses will be passed, unless the circumstances were so urgent as to make it imperatively necessary to have the work locally done. The grant will meantime be Rs. 14,000 in round numbers.

Under the orders in the foregoing paragraphs the grant for printing will stand thus—

	Rs.
Government Presses	1,71,000
Printing at private Presses	14,000
Total ...	1,85,000

The Accountant-General provides Rs. 4,27,000 for the cost of stationery, a head of service made over to the local Government by the Government of India's orders No. 1899 of the 29th March last. It is noted, however, that the adjustment on this account will probably be effected by a reduction of the Provincial allotment, in which case the charge will not appear in the accounts.

ORDER—Ordered that a copy of this Resolution and of the Estimates be forwarded to the Accountant-General, to the Inspector-General of Jails, to the Public Works Department of this Government, and to all departments of this office for information, and to the Superintendent, Government Printing in Bengal.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 363-71.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secy. to the Government of Bengal.

CALCUTTA,
The 30th January 1878

C E G.—Reg. No. 16556—31-1-78

Miscellaneous Budget, 1878-79.

No. 2435C., dated Calcutta, the 26th January 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 20.—Miscellaneous.

Receipts.	Budget estimate, 1878-79.	Sanctioned estimate, 1878-79.	Budget estimate, 1877-78.	Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of old stores and materials	22,000	22,000	22,000	21,433	2,624	22,000	10,048	
Unclaimed deposits	6,00,000	6,00,000	5,00,000	7,41,714	.....	6,00,000	18,822	
Medical receipts	1,40,000	1,44,000	1,02,840	.....	1,49,502	1,59,000	76,313	
Printing receipts	61,000	62,000	63,100	5,600	64,130	64,000	30,592	
Gain by exchange	350	350	...	349	.....	350	185	
Miscellaneous fees, fines and forfeitures ...	17,150	17,150	21,650	13,562	578	16,000	9,553	
Rents	500	500	...	...	..	500	320	
Miscellaneous receipts	2,18,000	2,20,000	3,36,350	1,83,219	88,504	2,25,150	94,413	
Total ...	10,68,000	10,66,000	11,05,940	9,65,940	3,05,428	10,87,000	2,41,146	
				12,71,368				

Details of Receipts.	Budget estimate, 1878-79.		Sanctioned estimate, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for six months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALE OF OLD STORES AND MATERIALS.	.....	22,000	.....	22,000	.....	22,000	21,433	2,624	22,000	10,048	
UNCLAIMED DEPOSITS	.....	6,00,000	... .	6,00,000	.....	5,00,000	7,41,714	.....	6,00,000	18,822	Increase due to deposits under Rs. 5 being credited to Government at the close of each year instead of 3 years as formerly. The adjustments are made in this office, and generally brought into accounts in the latter months of the year.
MEDICAL RECEIPTS.											
Medical College fees	40,000		35,000		53,000			41,554	1,23,000	16,452	See remarks rendered in the estimate of receipts appended to the Medical Budget Estimate of expenditure.
Hospital receipts	25,000		26,000		25,000			30,489		27,547	
Lunatic asylum manufacture ..	30,000		30,000		30,000			27,816		16,319	
Medicines sold by Civil Surgeons and supplied to charitable dispensaries	18,000		17,000		18,000			32,474		12,232	
Miscellaneous.											
Income from endowments	240		240		.....			.....	36,000		
Subscription for epidemic fever hospital.	.....		.....		... ..			1,716			
Contribution from Calcutta Municipality for Sealdah Hospital.	30,000		30,000		30,000			.....			
Contribution for Sumboonath Pundit's Hospitals.	600		600		840			840		300	
Miscellaneous	5,160		5,160		6,000			15,122		3,463	
Total Medical ...		1,49,000		1,44,000		1,02,840		1,49,502	1,59,000	76,313	
PRINTING PRESS RECEIPTS.											
Sale of printed books and lists of regular appeals	5,500		5,500		.....		5,600	.....			A new receipt transferred from "Imperial."
Sale of Calcutta Gazette	10,000		10,000		17,000		.....	10,981			According to the Secretariat Press estimate and borne out by actuals of the past year.
" of Bengalee ditto	4,000		4,000		8,000		.....	4,096			
" of Civil List	1,000		1,000		1,000		.....	610			
" of printed Acts	300		300		1,000		.....	182			Reduced with reference to "actuals."
" of Statistical Reporter	.....		... ..		2,000		.....	.....			
" of Oorya Gazette	100		100		100		.....	.....			
" of Behar ditto	2,000		2,000		2,000		.....	.....			
" of Customs Publications ...	26,000		28,800		24,000		.....	31,194			
Total ...		48,000		60,000		55,100	5,600	47,963	46,000	18,388	
Other Press Receipts.											
Miscellaneous	.....	12,100	...	11,100	.....	8,000	.....	16,167	18,000	12,204	Based on the estimate of the Secretariat Press.
Total Printing ...	.....	61,000		62,000	.....	63,100	5,600	64,130	64,000	30,592	The Secretariat Press receipts paid into the Bank have been very large this year.
GAIN BY EXCHANGE	.....	350		350	.....	.....	349	.....	350	185	
MISCELLANEOUS FEES, FINES, AND FORFEITURES.											
Emigration fees	16,000		16,000		20,000		13,046				Based on the estimate of the Protector of Emigrants.
Marriage fees	50		50		50		44				The estimate of the present year seems too high.
Fees for copyright under Act XX of 1867	100		100		100		.....	92			
Fees for examination of candidates for the Executive Service	500		500		1,000		.....	486			Reduced with reference to actuals of the past years.
Naturalization fees	500		500		500		250				
Other items							22				
Total ...		17,150		17,150		21,650	13,362	578	16,000	9,553	
RENTS		500		500	.....	.....	.....	.....	500	320	Shewn separately from this year.

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GRANT 20.—MISCELLANEOUS.—(*Continued.*)

DETAILS OF RECEIPTS.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78.	Actuals for 6 months, 1877-78.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS RECEIPTS.											
Fines and forfeitures of revenue courts.	3,000		3,000		3,000		22,866	.....		2,404	The actuals of 1876-77 include exceptional items aggregating Rs. 18,300 earnest money forfeited to Government for not fulfilling conditions of sales of estates.
Recoveries from Local Funds towards cost of controlling and accounting offices.	18,500		18,500		21,500		.....	15,715		4,312	Calculated on the probable receipts under Local Funds.
Cash balance of the Central Relief Fund transferred.	.....		.....		.....		.....	40,002		.....	
Sale proceeds of rice on account of famine.	.....		.....		.....		.....	8,402		4	
Balance of Illumination Fund for reception of the Prince of Wales.	.....		.....		.....		.....	2,349		.....	
Cash recoveries of service payments of previous years.	15,000		15,000		30,000		7,914	1,771		7,702	Cash recoveries are falling off in amounts.
Sale of stationery	17,000		17,000		12,000		17,239	.....		10,943	
Receipts on account of Model Farms	10,000		5,000		10,000		.....	10,239		3,816	
Botanical Garden receipts	1,500		1,500		1,500		...	1,906		767	
Sale of cinchona alkaloids	79,300		79,300		1,19,120		31,856	.....		16,250	No explanation furnished by the Superintendent of Cinchona Plantations as to the cause of falling off. It seems doubtful whether the estimate of the present year will be realized.
Sale of cinchona bark	.....		2,000		.....		.....	.....		.....	
Survey and advertizing charges on sale of waste lands.	1,500		1,500		1,000		1,950	.....		1,707	
Sale of elephants' tusks	200		200		300		155	.....		10	
Agency and departmental charges on stores supplied to Native States.	2,000		2,000				1,925	.....		36	
Recovery of debt due by Keonjhur Estate.	.....		.....		1,36,930		19,547	.....		.....	Outstanding balance is expected to be realized this year.
Recoveries of law charges other than pauper suits.	20,000		20,000				39,810	.....		23,073	Average of the past 3 years.
Other items	50,000		50,000				37,608	10,559		22,780	
		2,18,000		2,20,000		3,36,350					
Total ...							1,83,219	88,594	2,25,150	94,413	Miscellaneous receipts of Imperial Services appear to have been over-estimated this year.
Total Grant 20, Miscellaneous ...		10,68,000	10,66,000			11,05,940	9,65,940	3,05,428	10,87,000	2,41,146	

Net decrease in 1878-79—Rs. 37,940.

Miscellaneous Budget, 1878-79.

No. 2468C., dated Calcutta, the 31st January 1878.
Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 28—Miscellaneous.

Expenditure.	Budget estimate, 1878-79.		Sanctioned grants, 1878-79.		Budget estimate, 1877-78.		Actuals, 1876-77.		Regular estimate, 1877-78	Actuals for 6 months, 1877-78.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations		3,000		2,000		4,000	2,015		2,000	899	Reduced with reference to actuals.
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee		11,000		10,000		13,000	9,080		6,000	2,778	Based on the average payments of the last 3 years.
Special Commissions of Enquiry ...		3,000		1,000		3,000	10,135		6,500	3,411	Figures of the present year reproduced in the absence of information of any new Commissions being appointed.
Allowance to Civil Servants out of employ		1,500		1,500		1,500		173	1,500	1,102	
Donations for Charitable purposes.											
Maintenance of strangers and indigent persons	2,200		2,200		1,080						
Charges on account of ship-wrecked mariners	200		200		100			7,340			
Diet to insane persons	1,500		1,500		1,932						
Burial of paupers	800		800		1,065						
Support of pilgrims	200		200		85						
District Charitable Society	14,400		14,400		14,400			14,400			
Payment by Government to Free School for rent of Old Court House premises	10,240		10,240		10,240			10,240	65,000	30,800	Charges due to variations in the amounts asked for by local officers.
Donation to Calcutta Female Nurses' Institution	8,400		8,400		8,400			8,400			
Grant-in-aid to the Lady Canning Home for training nurses	2,400		2,400		.....			2,400			
Maintenance of famine orphans ...	25,000		25,000		26,998			24,344			
		65,400		65,400		64,300		67,124	65,000	30,800	Estimated with reference to actual payments.
Rewards for destruction of wild animals	17,300		17,300		28,030			17,428		9,810	Smaller estimates by some district officers.
Venomous snakes	7,700		7,700					8,584			
		25,000		25,000		28,030		26,012	24,000	9,810	
Cost of Books and Publications.											
Cost of books under Act XXV of 1867	3,600		3,600		3,600			3,195		2,512	Smaller amount required for the Bengal Secretariat.
Other books and publications ...	1,000				3,400			1,277			
		4,600		3,600		7,000		4,472	4,500	2,512	
Charges on account of European Vagrants.											
Subsistence allowance to vagrants	500		500		509			301		1,825	
Charges for deportment of vagrants	3,200		3,200		3,271			1,290			
		3,700		3,700		3,780		1,591	3,000	1,825	
Rent, Rates, and Taxes.											
Assessment on Government buildings		1,54,259		1,54,259		1,41,500		1,45,425	1,47,500	60,535	Increased rates of assessment and the new District Road and Public Works Cesses. Detailed statement appended.
Miscellaneous and unforeseen charges.											
Tonga Dák Service on the Darjeeling and Tilligoree Road	1,396		1,396		.....			.....			A new charge sanctioned in letter from Government of Bengal, No. 122, dated 10th January 1878.
Rent and repairs of encamping grounds	300		300		227			150		36,343	To meet any unforeseen charges during the year.
Cutting jungle	1,100		1,100		1,210						
Other miscellaneous charges	24,745		24,745		36,113		7,240	1,08,098			
		27,541		27,541		37,550		1,08,248	40,000	36,343	
Famine charges	.....	.....		.....	.....	.....	21,234				
		2,90,000		2,94,000		3,03,660	49,704	3,53,045	3,00,000	1,59,010	

Net decrease in 1878-79—Rs 4,660.

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Detailed Statement of Municipal Rates and Taxes for 1878-79.

	Estimate, 1878-79.		Sanctioned Estimate, 1877-78.		Remarks.
	House rate on Government buildings.	Police, lighting, and water rates.	House rate on Government buildings.	Police, lighting, and water rates.	
Calcutta.	Rs.	Rs.	Rs.	Rs.	
High Court of Judicature	7,560	7,140	6,300	7,560	
New Opium Godowns	1,728	1,632	1,440	1,728	
Stamp and Stationery Office	1,620	1,530	1,350	1,620	
Custom House	7,200	6,800	6,000	7,200	
Dhooney Office	54	51	.....	.....	
Board of Revenue, L.P.	864	816	720	864	
Madrissa College	432	408	360	435	
Bengal Secretariat, Judicial Department	4,320	4,080	3,600	4,320	
Ditto, Revenue Department	648	612	540	648	
Ditto, Sanitary Commissioner	864	816	.....	250	
Bethune Hindu Female School and residence	367	347	306	367	House rate increased to 9 per cent.
Court of the Police and Honorary Magistrate	432	408	360	216	
Writers' Buildings	4,164	2,555	3,470	3,434	
Medical College	1,620	1,530	1,350	1,620	
Colootolah Branch School	162	153	135	162	
Hare School	270	255	225	270	
Medical College Hospital	1,944	1,836	1,620	1,944	
Presidency College (Hindu College)	864	816	720	864	
New Presidency College	756	714	.....	.....	
Kidderpore Parsonage	162	153	134	162	
Government Timber Yard	1,080	1,020	900	1,080	
Civil Architect's Department	216	104	180	215	
Inspector-General of Police...	.....	.....	.....	325	Included with rent under Police.
Calcutta Court of Small Causes	2,160	2,040	1,800	2,160	
Presidency Commissioner	.....	.....	.....	200	Included with rent under the heads concerned.
Master Attendant's Office	.....	.....	.....	450	
No. 13, Wood Street	184	133	.....	.....	Omitted this year.
Suburban Municipality.					
Sealdah Suburban Police Court	108		108		
Dullunda Native Lunatic Asylum...	630		630		
Presidency General Hospital	1,725		1,125		Includes water rate charged by the Calcutta Municipality.
Surgeons' quarters, General Hospital	360		.....		Not included in Municipal List last year.
St. James' Parsonage	113		113		
Sealdah tenanted house	72		72		
Sealdah Court of Small Causes	180		180		
Bhowanipore European Lunatic Asylum	360		360		
Alipore Jail Hospital	157		157		
Ditto Premises	1,125		1,125		
Ditto Superintendent's residence	360		360		
Ditto Manufactory	412		414		
Sunderbun Commissioner's Office	56		56		
Ditto Deputy Collector's Office	38		38		
District School Committee-room	19		19		
Sudder Moonsif's Court	.....		180		
24-Pergunnahs Magistrate's Office...	180		180		
Ditto Collector's Office	112		112		
Ditto Deputy Collector's Office...	180		180		
Alipore Suburban Police Court	90		90		
Punchanogram Deputy Collector's Office...	.....		23		
Belvedere House	900		900		
Lieutenant-Governor's Cavalry stable	72		72		
Kidderpore Dockyard...	3,195		3,150		
Ditto Superintendents' residence	180		180		
24-Pergunnahs Judge's Court	405		405		
Ditto Deputy Magistrate's Office	.....		27		
Manicktollah Distillery	427		427		
Alipore ditto	338		338		
Salt Chowkee House	.....	.....	9		
Prisoners' House	.....		6		
Campbell Medical School and Hospital	1,686		Erroneously omitted ...		Includes Rs. 111 Drainage Tax sanctioned in letter from Government of Bengal, No. 2394T. dated 18th September 1876.
Superintendent, Campbell Medical School	135		135		
Registrar of Assurances	90		.....		
Police Inspectors' residence	23		Not estimated by the Suburban Commissioner.		
24-Pergunnahs Police Barrack and Hospital	81				
Ditto Lock-up building	45				
Alipore Observatory	72				
		13,928		11,171	
Howrah Municipality.					
Salt Chowkee (thatched hut)	2		3		
Do. Golahs	14,728		14,728		
Police Lines	103		103		
Old Post Office (Bar Library)	12		12		
Kutcherry	774		774		
Magistrate's dwelling-house (now Commissioner's Office) ...	284		284		
Government School	142		142		
Jail	413		413		
Pucca houses leased out	21		34		
Clear land on Howrah Ghat Road	269		269		
		16,838		16,852	
Districts.					
Bhagulpore	1,012		920		Introduction of the District Road and Public Works Cess Acts.
Monghyr	1,044		870		
Purneah	1,128		948		Introduction of the Provincial Public Works Cess and the Village Chowkidari Acts.
Doomka	84		30		Including assessments in Rajmehal not hitherto estimated.
Maldah	246		263		Circuit house erroneously included in 1877-78.
Burdwan	2,841		3,016		
Beerbhoom	322		322		
Bankoora	1,213		856		Revised rates of assessment on Government buildings under the Mofussil Municipal Act V (B.C.) of 1876, and the Village Chowkidari Act.
Hooghly	1,128		3,224		
Midnapore	2,749		2,698		
Chittagong	1,540		1,540		Included Howrah municipal assessments in 1877-78.
Noakholly	500		396		Increased rate of assessment.
Tipperah Hills	12		12		
Cuttack	1,078		858		House Cess under Act X of 1871, and the Provincial Public Works Cess under Act II of 1877.
Balasore	1,232		797		
Pooree	241		241		Including Provincial Cess on account of Public Work Cess and Road Cess.
Dacca	4,498		2,620		Rate raised from 7½ to 8 per cent., and revision of assessment; also first provision for Medical School.
Backergunge	1,227		713		Increased assessment on account of certain buildings.
Furreedpore	564		468		Present rate of assessment.
Mymensing	1,270		1,270		Detailed list not received from Collector.
Nuddea	1,808		1,921		
Carried over ...					

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Detailed Statement of Municipal Rates and Taxes for 1878-79.—(Continued.)

	Estimate, 1878-79.		Sanctioned Estimate, 1877-78		Remarks.
	House rate on Government buildings.	Police, lighting, and water rates.	House rate on Government buildings.	Police, lighting, and water rates.	
	Rs.	Rs.	Rs.	Rs.	
Brought forward ...					
Districts—(Continued.)					
Jessore	1,054		1,056		
24-Pergunnahs	1,466		960		Assessment for certain new buildings.
Calcutta	35		35		
Moorshedabad	2,716		2,731		
Patna	4,250		4,076		Increased assessment on certain buildings.
Gya	824		736		Increased municipal rates.
Chumparun	202		202		
Sarun	737		719		Increased on account of new distillery buildings.
Shahabad	1,072		1,079		
Mozufferpore	1,132		2,090		Estimated in excess in 1877-78.
Durbungha	553				
Rajshahye	799		501		Alteration in the mode of assessment under section 81 of the Bengal Mofussil Municipal Act V (B.C.) of 1876, and buildings at Nattore not included in 1877-78.
Rungpore	330		330		
Dinagepore	1,280		408		Increased rate of assessment.
Pubna	618		365		Rate increased by the Local Committee.
Bogra	444		507		
Lohardugga	554		441		Revised assessment under Act V (B.C.) of 1876.
Hazareebagh	947		943		
Manbhoom	681		663		
Singbhoom	.....		.....		
Darjeeling	411		411		Increased rate of assessment and first provision for Public Works Cess and Road Cess.
Julpigoree	744		189		
Tipperah	1,287		1,436		Circuit House erroneously included in 1877-78.
		47,873		43,867	
Grand Total ...	.....	1,54,259	.....	1,41,494	

C. E. G.—Reg. No. 16920—7-2-78.

MISCELLANEOUS BUDGET, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH FEBRUARY 1878.

RESOLUTION.

READ—

Memoranda No. 2435C., dated 26th January 1878, and No. 2468C., dated 31st January 1878, from Accountant-General, submitting Budget Estimates of receipts and charges under head MISCELLANEOUS for the year 1878-79.

RECEIPTS.

Before the inauguration of the scheme of Provincial Finance in 1871-72, the receipts under heads of MEDICAL and PRINTING were shown as sub-heads of the MISCELLANEOUS Budget. When the separation took place in 1871-72, it became necessary to assign to these receipts separate budget heads, and they were shown under the major heads MEDICAL and PRINTING. But under the orders of the Supreme Government of March 1877, which directed that no distinction should be made in the final accounts between Provincial Services and Imperial Services, these receipts are again to be shown under MISCELLANEOUS. In connection with the Provincial Budgets, however, these receipts have been reviewed under their proper heads, and no further remarks here seem to be called for. The figures of the estimates sanctioned by Government for 1878-79 under these heads will merely be entered in the proper columns in this budget. For all other sub-heads the Accountant-General's figures are accepted subject to the following modifications:—

Model Farms.—The Accountant-General's estimate of Rs. 10,000 has been reduced to Rs. 5,000, being the rent payable to Government for the Poosah Farm, which has been leased to Messrs. Begg, Dunlop & Co.

Sale of Bark.—The Accountant-General has made no provision, whereas Dr. King estimates the receipts from the sale of bark to be Rs. 2,000. This sum has accordingly been added to the estimate.

Recovery of law charges other than pauper suits.—The Accountant-General's estimate of Rs. 20,000 has been raised to Rs. 25,000 with reference to the actuals of the past year.

The sanctioned estimates of receipts will accordingly stand at Rs. 10,66,000.

EXPENDITURE.

The following table compares the Accountant-General's estimate of expenditure for 1878-79, under all the heads included in this budget, with the sanctioned grant for 1877-78 and the actuals of 1876-77:—

	Accountant-General's estimate, 1878-79.	Sanctioned grant, 1877-78	Actuals, 1876-77.
	Rs.	Rs.	Rs.
Travelling allowances to Covenanted and Uncovenanted Officers attending examinations	3,000	4,000	2,015
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee	11,000	13,000	9,080
Special Commissions of Enquiry	3,000	3,000	10,135
Allowance to Civil Servants out of employ	1,500	1,500	173
Donations for charitable purposes	65,400	64,300	67,124
Rewards for destruction of wild animals and venomous snakes	25,000	28,030	26,012
Cost of books and publications	4,600	7,000	4,472
Charges on account of European vagrants	3,700	3,780	1,591
Rents, rates, and taxes	1,54,259	1,41,500	1,45,425
Miscellaneous and unforeseen charges	27,541	37,550	1,15,488
Famine charges	... ...	... ...	21,234
Total ...	2,99,000	3,03,660	4,02,749

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2. *Travelling allowance to Officers attending examinations.*—Under this head the Accountant-General has provided Rs. 3,000 for 1878-79, against the actuals of Rs. 2,015 of 1876-77. The estimate is accordingly reduced to Rs. 2,000. For the same reason the provision for *Rewards for proficiency in languages* is reduced from Rs. 11,000 to 10,000. The expenditure under the head of *Special Commissions of Enquiry* has been estimated by the Accountant-General, in the absence of any information on the subject, at Rs. 3,000. . This will be reduced to Rs. 1,000.

3. Under the head of *Cost of books and publications* a sum of Rs. 1,000 is provided on account of books, &c., required for the Bengal Secretariat; but as full provision has been made for this purpose in the Administration Budget under the head of Civil Secretariat, the item is expunged from the MISCELLANEOUS Budget. The grant under this head will be Rs. 3,600.

4. The Accountant-General's figures for the remaining heads are accepted.

The grants under the different heads will therefore be as follows :—

	Sanctioned grants, 1878-79.
	Rs.
Travelling allowance for attending examinations	2,000
Rewards for proficiency in languages	10,000
Special Commissions of Enquiry	1,000
Allowance to Civil Servants out of employ	1,500
Donations for charitable purposes	65,400
Rewards for the destruction of wild animals	25,000
Cost of books and publications	3,600
Charges on account of European vagrants	3,700
Rents rates, and taxes	1,54,259
Miscellaneous and unforeseen charges	27,541
Total ...	2,94,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget, be forwarded to the Accountant-General and to all Departments of this Office for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 482-87.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th February 1878.

C. E. G.—Reg. No. 17044—7-2-78.

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PROVINCIAL RESERVE FUND.

ESTIMATES, 1878-79.

No. 2499C, dated Calcutta, the 6th February 1878.

Memo. by D. Barbour, Esq., Offg. Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, with the remark that nothing has been estimated on account of the Public Work Cess under Act II of 1877 (B. C.), figures not having been received from the Board of Revenue and the Government of Bengal, Public Works Department.

Bengal Estimate of Provincial Reserve Fund.

Receipts	Estimate, 1878 79		Sanctioned estimate, 1878-79.		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate, 1877-78
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL RESERVE FUND.								
Opening balance ...		13,62,131		13,62,131		5,62,131		5,62,131
Police	1,13,400		1,07,400		1,15,000		1,13,585	
Taxes, Rates, and Cesses.								
Public Works Cess under Act II of 1877 (B.C.)	.....				.. ...		.....	
Miscellaneous Receipts.								
Rents	15,759		*6,615		9,150		6,220	
Cattle trespass fines ..	2,99,954		2,99,954		2,75,714		2,72,356	
Miscellaneous fees and fines	18,446		18,446		15,500		33,018	
Sundry receipts	7,006		*1,406		652		6,807	
Tolls	4,58,435		... ..		.....		.....	
Public Works.								
Public Works	9,06,000		13,06,000		13,50,500		8,48,841	
Balance of certain funds transferred	.....				.....		31,484	
Total .		18,19,000		17,39,821		17,66,516	13,12,311	15,50,000
GRAND TOTAL ...		31,81,131		31,01,952		23,28,647	13,12,311	21,12,131

Darjeeling Improvement Fund omitted

Net increase—Rs. 48,084.

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Bengal Estimate of Provincial Reserve Fund.

Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Reserve Fund.								
Refunds	35,060		33,598				31,242	
Police	85,000		80,000				85,450	
Printing	2,554		1,516				...	
Minor Establishments.								
General management ...	11,343		11,251				7,840	
Collection of cattle trespass fines	1,22,614		1,22,611			15,79,297	1,09,244	
Miscellaneous establishment	27,122		27,059				9,861	
Miscellaneous	22,521		21,521				34,241	
Contributions	50,000		50,000				3,870	
Public Works.								
Public works	9,04,686		*8,84,896				4,68,432	
		12,60,900		12,32,545		15,79,297	7,50,180	7,50,000
Closing balance ...	.....	19,20,231		18,69,407		7,49,350	5,62,131	13,62,131
Grand Total ...	.....	31,81,131	.....	31,01,952	.....	23,28,647	13,12,311	21,12,131

* Omitting Darjeeling Improvement Fund.

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Receipts	Actuals, 1876-77.	Estimates, 1877-78.	Regular estimate, 1877-78.	Estimates, 1878-79.	Sanctioned estimate, 1878-79.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Pound Fund	2,73,243	2,75,742		3,00,000	3,00,000	
2 Pleadership Examination Fund.	12,206	3,500		6,000	6,000	
3 Police Clothing Fund ...	1,14,191	1,15,000		1,13,400	1,07,400	
4 Circuit House Fund	6,512	5,774		7,400	7,400	
5 Darjeeling Improvement Fund..	.....	4,000		14,744	.....	
6 Steam-Boiler Fund ...	20,812	12,000		12,000	12,000	
7 Local Public Works—						
Ferry tolls	65,276	5,35,000		60,000	4,61,021	
Road "	12,989	10,000		10,000	10,000	
Canal "	4,44,044	5,00,000		5,00,000	5,00,000	
River "	2,54,990	2,30,000		2,80,000	2,80,000	
Strand Bank tolls	80,883	37,300		45,000	45,000	
Staging Bungalow... ...	12,340	10,700		11,000	11,000	
8 Serai Fund	439	.....		.....	.....	
9 Chyebasa Road Fund ...	656	.....		.....	.....	
10 Bazar Fund	8,708	.....		.....	.....	
11 Amalgamated District Road Fund	4,891	.....		.....	.....	
12 Ferry Fund	.....	.....		4,59,456	.....	
13 Chittagong Port Fund ...	... ..	27,500		.....	.....	
Total ...	13,12,311	17,66,516	15,50,000	18,19,000	17,39,821	
Opening balance ...	.....	5,62,131	5,62,131	13,62,131	13,62,131	
Grand Total ...	13,12,311	23,28,647	21,12,131	31,81,131	31,01,952	

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Charges	Actuals, 1876-77.	Estimates, 1877-78	Regular estimate, 1877-78.	Estimates, 1878-79.	Sanctioned grant, 1878-79.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pound Fund	1,27,794	1,51,780		1,51,500	1,45,000	
2. Pleadership Examination Fund	4,017	3,022		5,038	4,038	
3. Police Clothing Fund ..	1,15,840	1,13,212		1,11,682	1,05,682	
4. Circuit House Fund .	7,178	5,000		5,800	5,800	
5. Darjeeling Improvement Fund	13	4,000		14,792	..	
6. Steam-Boiler Fund ...	9,603	11,923		12,063	12,000	
7. Local Public Works—						
General management ...	13,193	8,441		5,662	5,662	
Pensions ...		... ..		5,000	5,000	
Ferry tolls	25,164	4,99,250		25,000	60,146	
Road „	1,835	625		562	562	
Canal „	2,80,575	6,20,000		6,33,026	6,33,026	
River „	75,782			1,14,600	1,14,600	
Strand Bank tolls ..	67,680	49,544		50,375	50,375	
Staging Bungalow	17,199	15,000		40,654	40,654	
8. Chyebassa Road Fund ...	36	.....		.....	... ..	
9. Bazar Fund	204	.... .		.....	.. ...	
10. Ferry „	.....	.....		35,108	.....	
11. Contributions	3,870	70,000		50,000	50,000	
Total ...	7,50,180	15,79,297	7,50,000	12,60,900	12,32,545	
Closing balance ...	5,62,131	7,49,350	13,62,131	19,20,231	18,69,407	
Grand Total ...	13,12,311	23,28,647	21,12,131	31,81,131	31,01,952	

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Bengal Estimate of Provincial Reserve Fund.

RECEIPTS	Estimate, 1878-79		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
POUNDS	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs
UNDER ACT I OF 1871								
Miscellaneous Receipts.								
Cattle Trespass Fines—								
Fees on stray cattle	2,53,572		2,53,572		2,26,522		2,37,390	
Sale proceeds of unclaimed stray cattle	46,382		46,382		49 192		34,966	
		2,99,954		2,99,954		2,75,714	2,72,356	
Sundry Receipts								
Miscellaneous		46	.....	46		28	887	
Total ...		3,00,000		3,00,000		2,75,742	2,73,243	

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Bengal Estimate of Provincial Reserve Fund.

Charges	Estimate, 1878-79		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
POUNDS	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs
UNDER ACT I OF 1871								
Refunds								
Miscellaneous								
Refund of excess collection	1,335	1,335	873	873	2,100	2,100	856	
PRINTING.								
Printing at private presses	2 038	2,038	1,000	1,000	1 936	1 936	868	
MINOR ESTABLISHMENT								
General Management								
Proportion of cost of establishment ..	1,875	1,875	1,875	1,875	1,723	1,723	1,686	
							3,410	
COLLECTION OF CATTLE TRESPASS FINES								
Numbers 1877-78 / 1878-79								
Clerks	7,097		7,097		6,734		1,03,996	
Pound-keepers ...	1,06,963		1,06,963		1,04,583			
Servants	1,360		1,360		488			
Feed of cattle	737		737		1,097			
Postage stamps	1,117		1,117		925			
Ground rent	239		239		232			
Other contingencies	5,101	1 22,614	5,101	1,22,614	5,003	1,19,062	5,248	
MISCELLANEOUS ESTABLISHMENT								
Municipal tax	347	347	347	347	322	322	.....	
MISCELLANEOUS								
Pensions and Gratuities chargeable to Local Funds								
Pensions	... ..				5,000		... ..	
Miscellaneous and unforeseen charges								
Transfer	900	900	900	900	400	5,400	.....	
PUBLIC WORKS								
Original works								
Repairs								
Establishment	22,391		17,391	17,391	21,237		15,140	
Tools and plant								
Petty construction and repairs		22,391				21,237		
Total ...	.....	1,51,500		1,45,000		1,51,780	1,27,794	

Bengal Estimate of Provincial Reserve Fund.

RECEIPTS	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.
PLEADERSHIP EXAMINATION.								
Miscellaneous Receipts.								
Miscellaneous Fees and Fines—								
Fees from candidates	6,000		6,000		3,500		12,206	
Total ...		6,000		6,000		3,500	12,206	
POLICE CLOTHING								
POLICE.								
Miscellaneous.								
Government contribution	72,000		68,000		80,000		71,798	
Amount of deduction from the pay of constables	37,000		35,000		35,000		36,964	
Cash realizations	4,000		4,000		.. ...		4,823	
							1,13,585	
Sundry receipts	400		400		...		606	
Total ..	.....	1,13,400		1,07,400		1,15,000	1,14,191	
DARJEELING IMPROVEMENT FUND								
Miscellaneous Receipts								
Rents—								
Interest	..				4,000		.....	
Rent of lands	9,144		9,144					
Miscellaneous.								
Balance of old fund	5,600		5,600		.....		.....	
Total ...		14,744		14,744		4,000		

Bengal Estimate of Provincial Reserve Fund.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs.
PLEADERSHIP EXAMINATION.								
Refunds	.....		.....		.....		.....	
MINOR ESTABLISHMENT								
General Management								
Establishment	.....		.....		.....		5	
Proportion of cost of establishments ..	38		38		22		54	
		38		38			59	
MISCELLANEOUS								
Examination Charges								
Fees for examining candidates for Pleadership and Mooktarship							921	
Fees to Secretary to Board of Examiners	5,000		4,000		3,000			
Contingencies for conducting examination								
Miscellaneous							3,037	
		5,000		4,000		3,022		
Total ...	.....	5 038		4,038			4 017	
POLICE CLOTHING								
Refunds	26,000		25,000		26,465		30,146	
POLICE.								
Miscellaneous.								
Clothing purchased	85,000		80,000		86,028		85,450	
MINOR ESTABLISHMENTS.								
General Management								
Proportion of cost of establishment ...	682		682		719		238	
Miscellaneous	.....				.....		6	
						1,13,212		
Total ...	.....	1,11,682		1,05,682		1,13,212	1,15,840	
DARJEELING IMPROVEMENT FUND.								
MINOR DEPARTMENT.								
General Management								
Proportion of cost of establishment ...	92		92				13	
Public Works.					4,000			
Original works	14,700		13,908					
Petty construction and repairs								
		14 792		14,000		4,000		
Total ...		14,792				4,000	13	

Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878-79		Sanctioned Estimate, 1878-79		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate, 1877-78
	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs
CIRCUIT-HOUSE FUND								
MISCELLANEOUS RECEIPTS								
Rents								
Rents from circuit-houses . ..	6,615	6,615	6,615	6,615	5,150	5,150	6,220	
Sundry receipts								
Miscellaneous	230		230		55			
Sale of grass and fruits ...	555	785	555	785	569	624	292	
Total	....	7,400		7,400		5,774	6,512	
STEAM-BOILER FUND								
Fees and fines ...	12,000		12,000	12,000	12,000	12,000	20,812	
Total		12,000					20,812	

Bengal Estimate of Local Funds

Charges	Estimate, 1878-79		Sanctioned estimate, 1878-79.		Estimate, 1877-78		Actuals, 1876-77	Regular estimate, 1877-78
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs
CIRCUIT-HOUSE								
Refunds							70	
Minor Establishments								
General Management								
Proportion of cost of establishment ...	47	47	47	47			32	
Miscellaneous Establishment								
Establishment and contingencies ...	390		390				1,308	
Cost of furniture	1,568		1,568					
Repair of do.	419		419		5,000			
Weeding and cleaning gardens	341		341				4,454	
Ground rent	367		367					
Municipal tax	1 867		1,867					
Miscellaneous	451	5,403	451	5,403				
Miscellaneous.								
Petty construction and repairs .	350	350	350	350		50,00	1,314	
		5,800		5,800		5,000	7,178	
Total							7,178	
STEAM-BOILER FUND								
Miscellaneous Establishment								
Establishment	9,348				9,348		7,572	
Contingencies	800		11,925		2,500	11,848		
Fees to Commissioners	1,040						910	
Miscellaneous	800	11,988		11,925			1,049	
Proportion of cost of establishment ...	75	75		75	75	75	72	
Total ...		12,063	....	12,000		11,923	9,603	

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Bengal Estimate of Provincial Reserve Fund

RECEIPTS	Estimate, 1878-79		Sanctioned estimate, 1878-79.		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate, 1877-78
FERRY FUND *	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.
Miscellaneous Receipts								
Tolls—								
Tolls on public ferries . .	4,58,435	4,58 435						
Miscellaneous Receipts								
Fees and Fines—								
Fines	416	416						
Sundry Receipts								
Proceeds of old boats .. .	180							
Other receipts	395	575						
Total		4,59,456						

* Ferries on district roads withdrawn from the District Road Committees under the Resolution of the Government of Bengal, Public Works Department, No 358A, dated 25th April 1877

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Bengal Estimate of Provincial Reserve Fund.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
FERRY FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—								
Refunds	7,725	7,725			Withdrawn from the District Road Committees under the Resolution of the Government of Bengal, Public Works Department, No. 358A, dated 25th April 1877.			
General Management.								
Proportion of cost of establishment ...	2,872	2,872						
Miscellaneous Establishment.								
Clerks and servants	4,275							
Boat establishment	5,109	9,384						
Miscellaneous Establishment.								
Municipal rates and taxes	.....	.....						
PRINTING.								
Printing at private presses	516	516						
Miscellaneous.								
Contingencies—								
Purchase of boats	7,139							
Construction and repair of boats ...	1,865							
Stationery	151							
Other contingencies	2,015							
Service postage stamps	101	11,271						
PUBLIC WORKS BY CIVIL OFFICERS.								
Miscellaneous Public Improvements.								
Construction of approaches to ferries ...	1,860							
Repair of approaches to ferries	1,480	3,340						
Total ...		35,108						

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Bengal Estimate of Provincial Reserve Fund.

RECEIPTS	Estimate, 1878-79		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
PUBLIC WORKS	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Tolls—								
On Provincial and District Ferries ..	60,000		4,60 000		5,35,000			
„ Roads	10,000		10,000		10,000		7,79,404	
„ Nuddea Rivers	2 80,000		2,80,000		2,30,000			
„ Calcutta and Eastern Canals ...	5 00 000		5,00,000		5 00,000			
		8,50,000		12,50,000		12,75,000		
Rents—								
Strand Bank rent	45,000		45,000		37,300			
Staging Bungalow fees	11,000		11,000		10,700			
		56,000		56,000		48,000	69,437	
Miscellaneous Receipts								
Chittagong Port Fund	.. .		. .		27 500			
Ferry fines	...	.. .	446					
				116			131	
Sundry Receipts								
Proceeds of old boats	.	..	180					
Other receipts	.. . .	. ..	395	575				
						27,500		
Total .	. . ..	9,06,000		13 07 021		13,50,500	8,48,972	

AMALGAMATED DISTRICT ROAD FUND								
Miscellaneous—								
Sundry receipts	.				... ..	.. ..	4 891*	
Total	.. ...	.....			.....	... .	4,891	

* Collections of previous years.

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Bengal Estimate of Provincial Reserve Fund

Charges	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
PUBLIC WORKS.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs
Ferry refunds	.....		7,725	7,725				
Minor Establishment.								
General Management								
Proportion of cost of establishment. Ferries ...	...		2,872					
Tolls ..	5,662	5,662	5,662	8,534	8,441	8,441	4,873	
Miscellaneous Establishment								
Ferries	.		.....	9,381				
Contributions								
To Local Funds	... ..				3,30,000		. ..	
„ Provincial Services	.....				70,000		. ..	
Grants-in-aid to Districts . .	50,000	50,000	50,000	50,000	.. .	4,00,000	3,873	
Printing.								
Printing at Private Presses	... ..		516	516				
Miscellaneous.								
Pensions	.....	5,000*	5,000		.....		8,320	
Ferry contingencies	... ..		11,271	16,271	....	.....		
Public Works								
Original works								
Repairs	7,73,226		7,73,226		7,89,875		4,68,432	
Works establishment								
Strand Bank rent	50,375		50,375		49,544		... ..	
Staging Bungalow	40,654		10,654		15,000	8,54,419	.....	
Ferry Approaches	.....		3,340					
Chittagong Port Fund	.....		..		27,500	27,500	.....	
		8,64,255		8,67,595				
Total ...		9,24,917		9,60,025		12,90,360	4,85,495	

* Pension of Mr. Galiffe erroneously shown under Pound Fund in 1877-78

Bengal Estimate of Provincial Reserve Fund.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular, estimate, 1877-78.
BAZAR FUND. *Abstract*	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.
Opening balance	.....		.....		... ..		8,708*	
Receipts	.....		.....		.....		.....	
Total ...	.....		.....		.....		8,708	

* Transferred to the credit of the Provincial Reserve Fund for adjustment in the accounts of 1876-77 *vide* Bengal Government printed letter No. 1593 (Finance), dated 26th May 1877

SERAI FUND. *Abstract.*								
Opening balance	.....		.....		.....		439†	
Receipts	.....		..		.....		.....	
Total ...	.....		.....		.....		439	

† Transferred to the credit of the Provincial Reserve Fund for adjustment in the accounts of 1876-77 *vide* Bengal Government printed letter No. 159 (Finance), dated 26th May 1877.

STRAND BANK RENT FUND. ABSTRACT.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	.....	.....	...	.....	.....	21,681*	.....
Receipts	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	...	.....	.....	21,681	.....

* Transferred in 1876-77 (Rs. 21,681-5) to the Provincial Reserve Fund—*vide* Bengal Government letter No. 376 (Finance), dated 5th February 1877, being the old credit balance of the Strand Bank Rent Fund.

CHYEBASSA ROAD FUND. ABSTRACT.								
Opening balance	.....	.....	.....	.....	... ..	.....	656*	.....
Receipts	.....	.....	....	... ..	.....	.....	.. ...	.....
Total ..	.....	.....	.....	.....	.....	.....	656	.....

* Transferred to the credit of the Provincial Reserve Fund for adjustment in the accounts of 1876-77—*vide* Bengal Government printed letter No. 1593, dated 26th May 1877.

C. E. G.—Reg. No. 17221—23-2-78.

PROVINCIAL RESERVE FUND, 1878-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH FEBRUARY 1878.

RESOLUTION.

READ—

Memorandum No. 2499C., dated 6th February 1878, from the Accountant-General, submitting estimate of receipts and charges under Provincial Reserve Fund for the year 1878-79.

BEFORE the introduction of the system of Provincial Services in 1871-72, the general term 'Local Funds' was used to cover all funds raised locally, as distinguished from those which formed component elements of the Imperial Budget. After the separation of Provincial Services, Sir George Campbell directed that those funds, whose surplus balances were by law or otherwise at the unrestricted disposal of the Provincial Government, should be lumped together under one head, to be called the 'Provincial Reserve Fund,' the term Local Funds being reserved to designate such funds as belonged to particular districts, departments, or municipalities, and could not be appropriated by the Provincial Government to general objects. In 1873 the Government of India ruled that it was necessary to keep a distinct record of the receipts and charges transferred from the Imperial to the Provincial Services in 1871-72, and that no receipts or charges falling properly under any of the *old* headings of "Local Funds" should be shown under the heading of "Provincial Services." The effect of these orders has been in several respects embarrassing. The Local Government has to keep two general provincial accounts and to deal with a double provincial balance. The grants made to service heads in the budget estimates of any year can only be supplemented during the course of the year either by debiting particular works against "Provincial Reserve," or by transfers from Provincial Reserve to the ordinary service heads. The first practice has a tendency to cause confusion in the accounts of Provincial Services, and leads to an erroneous idea of the total expenditure under the service head affected; and the second practice involves necessarily double entries in the provincial accounts as a whole, and is for other reasons objectionable and confusing. The Local Government can only arrive at a knowledge of its true financial position by examining and amalgamating the two sets of accounts, and the only result of confining attention to one of them—Provincial Services—is to get an erroneous and incomplete notion of provincial finance. There is in truth no radical distinction between many of the heads of revenue now classed under Services, and those which figure in Provincial Reserve. The surplus registration fees for instance, equally with the surplus pound fees, are at the disposal of the Local Government for general purposes. On the other hand, it is quite anomalous that heavy and important public works, like those on the Calcutta Canals, should be debited to a local fund, and kept entirely outside the ordinary budget of the Public Works Department. The Lieutenant-Governor believes that the circumstances under which the Government of India in 1873 insisted on the separation of the Provincial Reserve Funds have now entirely changed, and that for the future, both for Imperial and Provincial purposes, it would be much more convenient, and financially correct, to amalgamate, under the head of Provincial Services, all

funds and revenues which are entirely at the disposal of the Provincial Government, and on which the Provincial Government must rely to enable it to meet its obligations to the Imperial Government. The Government of India, in the Financial Department, will therefore again be asked to consider this point.

2. If the Lieutenant-Governor's proposals are approved, he would distribute the funds which now form the Provincial Reserve under the head of Provincial Services in the following manner :—

(1) "The Pound Fund"
(2) "The Pleadership Examination Fund"
(3) "The Steam-Boiler Fund"
} might form sub-heads of the Provincial major head "MISCELLANEOUS."

(4) "The Police Clothing Fund" should be placed under the major head POLICE. The double entries now involved in the maintenance of this fund would thus be got rid of.

(5) "The Darjeeling Improvement Fund" will in any case, under Government order in the Financial Department of the 24th October last, become a purely local fund, and must disappear from the Provincial Reserve Budget altogether.

(6) The "Circuit House Fund," with the "Ferry" and "Toll" Funds and other small funds now classed in the Reserve Budget as "Public Works" Funds, will be transferred to the Public Works Budget.

3. Dealing now with the estimates of the various funds as submitted by the Accountant-General, the Lieutenant-Governor has to give the following orders :—

The Pound Fund.—The actual receipts from pounds in 1876-77 were Rs. 2,73,243, and the original estimate for the current year was Rs. 2,75,742. The Accountant-General, on the basis of local estimates, assumes that the receipts of 1878-79 will be Rs. 3,00,000. This figure anticipates a higher rate of increase than has been usual under this head, but not more than with proper supervision the district and other pounds ought to bring in. There is notoriously in many districts much peculation in respect of pound fees. The Judicial Department of this office will be requested to press upon Commissioners and Magistrates the necessity of a critical examination of the system of check in operation in each district. The Lieutenant-Governor will accept the Accountant-General's figures, in the belief that close supervision by Magistrates and Sub-divisional Officers will ensure their realization The expenditure in 1876-77 having only been Rs. 1,27,794, ought not to exceed Rs. 1,45,000 in 1878-79, after making a fair allowance for new pounds and establishments, and the repair of all existing pounds. The Accountant-General's figures (Rs. 1,51,500) will be reduced to that amount, the provision under Refunds, Printing, and Public Works appearing excessive.

4. *The Pleadership Examination Fund.*—The receipts are estimated at Rs. 6,000 and the expenditure at Rs. 5,038. Having regard to the actual expenditure of past years with relation to the fees, the expenditure ought not to exceed Rs. 4,038.

5. *The Police Clothing Fund.*—With reference to contemplated revisions in the police force, it is possible to reduce the estimate of receipts of this fund for 1878-79 to Rs. 1,07,400, taking Rs. 68,000 on account of Government contributions and Rs. 35,000 for deductions. The expenditure may be estimated at Rs. 1,05,682.

6. *The Darjeeling Improvement Fund,* as above ordered, will become a local fund. Its receipts for 1878-79 may be shown in the Local Funds Budget at Rs. 14,744 and its expenditure at Rs. 14,000. Its figures are excluded from the sanctioned estimates of the Reserve Fund.

7. *The Circuit House Fund*—The receipts may stand at Rs. 7,400 and the expenditure at Rs. 5,800 as estimated by Accountant-General.

8. *Steam-Boiler Fund*—The receipts for 1878-79 will be taken at Rs 12,000, and the expenditure must not on any consideration exceed that figure.

9. *Ferry Fund* and *Public Works*—Under the first of these heads is shown the receipts from ferries on *district* roads, withdrawn from District

Road Committees by the Resolution of Government in the Public Works Department, No. 358A, dated 25th April 1877. There is no object in making a separate fund of these. The receipts and charges of district ferries may be shown for the present under the general head of "Public Works" Funds in the Reserve Budget. In the estimates as submitted by the Accountant-General, the receipts from district road ferries for 1878-79 are estimated at Rs. 4,59,456, and the charges for management, establishment, and minor works are taken at Rs. 35,108. These figures are based on estimates received from the local officers. But there is reason to believe that the receipts from ferries on provincial roads are included in the local figures, though they are also shown separately by the Accountant-General under Public Works. The receipts from ferries on district roads may be taken to be Rs. 4,00,000, and those from provincial ferries Rs. 60,000, while Rs. 35,000 will be a very fair estimate of the expenditure on the management of both classes of ferries. The Public Works Department overestimated the cost of managing district ferries by about Rs. 1,35,000 last year. The receipts from tolls on roads, the Nuddea rivers, and canals, plus the revenues from the Strand Bank and Staging Bungalows Fund, aggregate Rs. 8,46,000, and the expenditure is estimated at Rs. 8,64,255. There being urgent need of very extensive works on the Calcutta Canals these figures are accepted. They include a contribution of Rs. 50,000 towards the roads of those districts in which the Road Cess Act is not in operation, and also apparently a double entry of the cost of the maintenance of and establishment on Provincial Ferries. The Lieutenant-Governor will not, however, on that account reduce the total, as the money can all be usefully spent on canal works.

10. Turning now to the general abstract of the Provincial Reserve Fund for the purpose of ascertaining the balances, it is observed that, under the column for the revised estimate of the current year as submitted by the Accountant-General, a sum of 24 lakhs of rupees was included on both sides of the account as the receipts and charges of the Provincial Public Works Cess Fund. The Government of India having decided that the receipts and charges of this cess should be shown under Provincial Services (assessed taxes), those figures have been excluded from the estimate as printed. The Accountant-General's estimate, however, omits to take into account the actual opening balance of 1877-78, which must be added to the receipts of the year. It has been ascertained that the probable expenditure during the current year on account of "Public Works" on canals, &c., debited against the Reserve Budget will not exceed Rs. 5,00,000, leaving about Rs. 2,50,000 as the probable expenditure under other heads. The receipts seem to be somewhat overestimated, and may be taken to be Rs. 15,50,000. (The ferry toll receipts made over to District Committees during the first-half of the year are excluded from both sides of the estimate. After the 1st October these go to swell the Government receipts.)

The figures as per regular estimate will therefore stand as follows :—

	Rs.
Actual opening balance, 1877-78	5,62,131
Receipts during the year	15,50,000
Total ...	21,12,131
Probable expenditure	7,50,000
Closing balance	13,62,131

11. In addition to the grants sanctioned at the beginning of the year, various sums were granted during the year for specific purposes, such as grants to District Road Committees and grants for relief works in distressed tracts of Pooree, &c., &c., aggregating about Rs. 2,00,000 These sums were in the first place to be debited to the grant made for Provincial and Local Public Works, and if these funds could not bear the charge, they were ultimately to be debited to the Provincial Reserve Fund. It is, however, understood that the ordinary Public Works grants are not likely to be expended, and that the savings therein will fully meet these additional grants. No account of them need therefore be taken in preparing the estimates of reserve balances for the year

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1878-79. Again, certain advances have been made for railway surveys on projected lines. When the lines are sanctioned, as the Lieutenant-Governor hopes they may be, these advances will be charged to capital outlay, which is found by the Government of India. No account is therefore taken of such advances in the reserve estimates.

Assuming therefore the figures of the regular estimates, the estimate for 1878-79 will stand thus:—

				Rs.
Estimated opening balance, 1878-79	...	...	...	13,62,131
" receipts during "	...	.	...	17,39,821
		Total	...	31,01,952
Estimated charges during 1878-79	...	...	...	12,32,545
" closing balance	...	...	...	18,69,407

12. The actual closing balance of 1878-79 will not, however, in reality be anything like that sum. During the past year the Lieutenant-Governor has felt himself precluded from undertaking many important public works, (the execution of which had been long determined upon), owing to the uncertainty in which the whole subject of Provincial finance was involved. For similar reasons the ordinary expenditure has been kept as low as it was possible to make it. Now that the obligations of the local Government in the matter of famine expenditure have been ascertained, the Lieutenant-Governor will proceed to allot the accumulated funds to those works for which they were originally destined, and the want of which is being daily felt.

ORDER.—Ordered that a copy of this Resolution be submitted with a separate letter to the Government of India for consideration of the question therein set forth of amalgamating the Provincial Reserve Fund estimates and accounts with those of Provincial Services.

Also that copy of the Resolution and of the estimates be forwarded to the Public Works Department of this Government and to the Judicial Department of this Office.

Also that copies as above be forwarded to the Accountant-General for information and guidance.

Also that copies as above be forwarded to all Commissioners of Divisions for information and guidance, with special reference to the receipts and charges of the Funds in their divisions.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 680-84.

COPY

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th February 1878.

C. E. G. & S. J. D'S.—Reg. No. 17421—20-2-78.

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LOCAL FUNDS BUDGET ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1878-79.

No. 2531C., dated Calcutta, the 14th February 1878.

Memo. by D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

No. 2688C., dated Calcutta, the 6th March 1878.

Memo. by—D. BARBOUR, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL.

Abstract Budget Estimate of Local and Trust Funds for 1878-79.

	ESTIMATE, 1878-79.				ESTIMATE, 1877-78.				ACTUALS, 1876-77.					REGULAR ESTIMATE, 1877-78.			
	Local Funds.	Provincial Reserve Funds.	Total Local Funds.	Trust Funds.	Local Funds.	Provincial Reserve Funds.	Total Local Funds.	Trust Funds.	Local Funds.	Provincial Reserve Funds.	Total Local Funds.	Trust Funds.	Town and Chowkidari Funds.	Local Funds.	Provincial Reserve Funds.	Total Local Funds.	Trust Funds.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	23,62,377	14,12,131	38,92,869	62,631	23,03,068	5,62,131	28,65,219	61,631	17,70,532	.....	17,70,532	53,255	40,670	23,03,068	5,62,131	28,65,219	61,631
Receipts	38,65,000	18,19,000	56,84,000	51,300	40,70,311	17,66,516	58,36,827	1,17,249	40,12,660	13,12,311	53,24,971	1,56,856	1,09,624	39,72,500	40,00,000	79,72,500	81,000
Total ...	62,27,377	32,31,131	95,76,869	1,43,931	63,73,399	23,28,647	87,02,046	1,78,880	57,83,192	13,12,311	70,95,503	2,10,111	1,50,294	62,75,568	45,62,131	1,08,37,719	1,42,631
Expenditure	38,15,000	12,60,900	50,75,900	75,000	40,13,124	15,88,347	56,06,471	1,06,082	34,80,104	7,50,180	42,30,284	1,48,480	1,50,294	38,15,250	31,50,000	69,44,850	80,000
Closing balance	24,12,338	19,70,231	45,00,969	68,931	23,55,275	7,40,300	30,95,575	72,798	23,03,088	5,62,131	28,65,219	61,631	.....	23,62,337	14,12,131	38,92,869	62,631
Total ...	62,27,377	32,31,131	95,76,869	1,43,931	63,73,399	23,28,647	87,02,046	1,78,880	57,83,192	13,12,311	70,95,503	2,10,111	1,50,294	62,75,588	45,62,131	1,08,37,719	1,42,631

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BENGAL.

Abstract Account of Local Funds for the year 1876-77.

Revenues and Receipts.	Taxes, Rates, and Cesses.				Police.	Education.	Marine.	Medical.	Miscellaneous Receipts.								Contributions.	Public works.	Total.
	On lands.	On houses.	Assessed taxes.	Licenses.					Tolls.	Port dues.	Rents.	Interest.	Cattle trespass fines.	Voluntary contributions.	Miscellaneous fees and fines.	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	29,93,570	1,19,540	.....	.....	.....	.....	.....	.....	5,01,437	.....	6,920	.....	.....	.....	16,237	3,37,439	69,368	.....	31,44,511
District Road Account	275	.....	.....	.....	.....	.....	.....	.....	1,075	.....	1,952	.....	.....	.....	2	43,176	1,00,010	.....	1,46,490
Port Funds	.....	.....	.....	.....	.....	.....	88,356	.....	220	.....	.....	1,109	.....	.....	.....	4,273	.....	.....	93,958
Town Improvement Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,310	.....	.....	.....	.....	1,650	.....	.....	4,960
General Management of Wards' and Attached Estates.	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	70,638	.....	.....	70,638
Zemindary Dák Fund	2,26,755	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	312	.....	.....	2,27,067
Estates Improvement Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,10,008	.....	13,683	.....	.....	1,23,691
Encamping Ground Grazing Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	302	.....	.....	.....	.....	53	.....	.....	355
Juggernath Road Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	715	.....	.....	.....	.....	.....	.....	.....	715
Pooree Pilgrims Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,526	286	.....	.....	14,812
Salt Reward Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,430	.....	.....	.....	9,430
Inland Labour Transport Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,31,621	6,304	.....	.....	1,37,925
Copying Fees Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,134	.....	.....	4,134
Cantonment Fund	544	.....	9,604	7,731	.....	.....	.....	.....	.....	.....	770	...	1,141	.....	3,060	9,589	1,535	.....	33,974
Total ...	33,21,144	1,19,540	9,604	7,731	.....	.....	88,356	.....	5,02,732	.....	13,969	1,109	1,141	1,10,008	1,74,976	4,91,537	1,70,913	.....	40,12,660
Provincial Reserve Fund	.....	.....	.....	.....	1,13,585	.....	.....	.....	.....	.....	6,220	.....	2,72,356	.....	33,018	38,291	.....	8,48,841	13,12,311
Town Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,05,012	.....	.....	1,05,012
Chowkidari Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,612	.....	.....	4,612
Trust and Endowments	.....	.....	.....	.....	.....	32,977	.....	3,578	.....	.....	.....	37,722	.....	.....	33,696	48,383	.....	.....	1,56,356
Grand Total ...	33,21,144	1,19,540	9,604	7,731	1,13,585	32,977	88,356	3,578	5,02,732	.....	20,189	38,831	2,73,497	1,10,008	2,41,690	6,88,335	1,70,913	8,48,841	55,91,651

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BENGAL.

Abstract Account of Local Funds for the year 1876-77.

Expenditure.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishment. General management.	Minor Establishment. Collection of tolls, &c.	Minor Establishment. Collection of cattle trespass fines.	Minor Establishment. District Post.	Minor Establishment. Miscellaneous establishment.	Miscellaneous.	Contributions.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	2,50,213	.....	.....	.....	.....	.....	2,60,762	9,692	.....	.....	6,058	4,32,587	.....	17,03,172	26,62,284
District Road Account	.....	.....	.....	.....	.....	.....	4,546	762	.....	.....	2,334	12,115	.....	80,095	99,842
Port Fund	394	.....	.....	34,306	.....	71,486	433	333	.....	.....	604	11,841	.....	14,814	1,34,211
Town Improvement Fund	.....	691	130	72	.....	.....	1,032	.....	.....	.....	1,081	2,877	.....	3,946	9,829
Bazar Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,708	.....	.....	8,708
General management of Wards' and Attached Estates	1,130	.....	.....	.....	.....	.....	358	.....	.....	.....	59,858	10	.....	.....	61,306
Chyebassa Road Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	656	.....	.....	656
Zemindari Dák Fund	1,534	.....	.....	.....	.....	.....	1,403	.....	.....	2,21,999	.....	19,672	.....	.....	2,44,608
Estates Improvement Fund	44	.....	10,063	3,552	.....	.....	4,540	.....	.....	.....	.....	42,702	.....	15,064	75,965
Encamping Ground Grazing Fund	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	515	.....	.....	517
Juggernath Road Fund	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	210	284	.....	.....	501
Pooree Pilgrims' Fund	.....	.....	.....	738	.....	.....	3,248	.....	.....	.....	3,848	5,531	.....	.....	13,415
Customs Confiscation Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	73,755	.....	.....	73,755
Salt Reward Fund	2,097	.....	.....	.....	.....	.....	56	.....	.....	.....	.....	4,534	.....	.....	6,687
Inland Labour Transport Fund	82	.....	.....	19,358	.....	.....	628	.....	.....	.....	10,598	1,996	.....	.....	32,662
Copying Fee Fund	.....	.....	.....	.....	.....	.....	235	.....	.....	.....	.....	.....	.....	.....	235
Strand Bank Rent Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,681	.....	.....	21,681
Serai Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	439	.....	.....	439
Cantonment Fund	126	5,839	.....	2,376	.....	.....	392	.....	.....	.....	18,627	5,644	.....	.....	32,804
Total ...	2,55,620	6,530	10,193	60,452	.....	71,486	2,80,442	10,787	.....	2,21,999	1,00,158	6,45,347	.....	18,17,091	34,80,105
Provincial Reserve Fund	.....	85,450	.....	.....	.....	.....	7,840	.....	1,09,244	.....	9,861	34,241	3,870	4,68,432	7,50,180
Town Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	62,954	.....	.....	62,954
Chowkeedaree Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87,340	.....	.....	87,340
Trusts and Endowments	4,614	.....	26,193	11,176	.....	.....	2,230	.....	.....	.....	17,381	86,886	.....	.....	1,48,480
Grand Total ...	2,91,476	91,980	36,386	71,628	.....	71,486	2,90,512	10,787	1,09,244	2,21,999	1,27,400	9,16,768	3,870	22,85,523	45,29,059

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1877-78.

Revenues and Receipts.	Taxes, Rates, and Cesses.				Police.	Education.	Medical.	Marine.	Miscellaneous Receipts.								Contributions.	Public works.	Total.
	On lands	On houses.	Assessed taxes.	License.					Tolls.	Port dues.	Interest.	Rents	Cattle trespass fines.	Miscellaneous fees and fines.	Voluntary contributions	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	27,30,000	1,00,000	.....	.....	.....	.....	.....	.....	3,39,000	.....	.....	.....	.....	2,000	.....	9,000	.....	.....	31,78,000
District Road Account	33,500	.....	.....	.....	.....	.....	.....	.....	67,000	.....	.....	.....	.....	500	.....	2,400	80,000	.....	1,83,000
Port Fund	.....	.....	.....	.....	.....	.....	.....	13,000	350	76,164	.....	.....	.....	700	.....	1,300	.....	.....	91,514
Town Improvement Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	.....	.....	.....	40	.....	.....	2,040
Bazar Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
General Management of Wards' Estates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,938	.....	.....	61,938
Zemindari Dák Fund	2,56,073	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,371	.....	.....	2,59,444
Estates Improvement Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75,583	36,025	.....	.....	1,11,608
Encamping Ground Grazing Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47	.....	.....	.....	165	.....	.....	212
Juggernath Road Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,060	.....	.....	.....	20	.....	.....	1,080
Pooree Pilgrims' Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,950	.....	20	.....	.....	12,970
Customs Confiscation Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salt Reward Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,502	.....	.....	.....	.....	10,502
Inland Labour Transport Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,15,918	.....	.....	.....	.....	1,15,918
Copying Fee Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cantonment Fund	.....	.....	10,094	3,761	.....	.....	.....	.....	.....	.....	.....	6,990	1,995	2,543	12,331	4,391	.....	.....	42,065
Total ...	30,19,573	1,00,000	10,094	3,761	.....	.....	.....	13,000	4,04,350	76,164	.....	10,037	1,995	1,45,113	87,914	1,18,280	80,000	.....	40,78,311
Provincial Reserve Fund	.....	.....	.....	.....	1,15,000	.....	.....	.....	.....	.....	.....	9,150	2,75,714	15,500	.....	652	.....	13,50,500	17,64,516
Trusts and Endowments...	.....	.....	.....	.....	.....	22,843	9,776	.....	.....	.....	27,840	26,036	.....	30,089	.....	25	.....	.....	1,17,249
Town and Chowkeedaree Funds ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	30,19,573	1,00,000	10,094	3,761	1,15,000	22,843	9,776	13,000	4,04,350	76,164	27,840	45,903	2,77,709	1,90,702	87,914	1,18,947	80,000	13,50,500	59,54,076

BENGAL

Abstract Budget Estimate of Local Funds for the year 1877-78.

Expenditure.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishment. General management.	Collection of tolls, rents, rates, &c.	Collection of cattle trespass fines.	District Post.	Miscellaneous establishment.	Miscellaneous.	Contributions.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	.....	.....	.....	.....	.....	.....	1,94,863	1,500	.....	.....	.....	.....	.....	30,01,500	31,97,863
District Road Account	.....	.....	.....	.....	.....	.....	3,644	800	.....	.....	.....	.....	.....	1,78,700	1,94,144
Port Fund	.....	1,200	.....	41,758	.....	31,861	572	.....	.....	.....	.....	.....	.....	8,125	83,516
Town Improvement Fund	.....	.....	.....	.....	.....	.....	683	.....	.....	.....	250	2,500	.....	2,400	5,833
Bazar Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
General management of Wards' and Attached Estates	510	.....	.....	.....	.....	.....	387	672	.....	.....	40,953	.....	.....	.....	42,523
Chyebassa Road Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Zemindari Dâk Fund	.....	.....	.....	.....	.....	.....	1,621	.....	.....	2,36,764	.....	20,706	.....	9,016	2,68,107
Estates Improvememt Fund	.....	.....	19,790	.....	.....	.....	1,110	.....	.....	.....	.....	47,866	8,574	48,378	1,25,718
Assignment for improvement of Government Estates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Encamping Ground Grazing Fund	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	260	.....	.....	261
Juggernath Road Fund	.....	.....	.....	.....	.....	.....	331	.....	.....	.....	.....	294	.....	830	1,455
Pooree Pilgrims' Fund	.....	.....	.....	2,412	.....	.....	3,261	.....	.....	.....	.....	1,500	.....	10,500	17,673
Customs Confiscation Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salt Reward Fund	.....	.....	.....	.....	.....	.....	66	.....	.....	.....	.....	6,866	.....	.....	6,932
Inland Labour Transport Fund	.....	.....	.....	3,436	.....	.....	724	.....	.....	.....	32,000	150	.....	1,335	37,645
Copying Fee Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cantonment Fund	.....	6,731	.....	8,051	.....	.....	2,625	.....	.....	.....	15,477	5,405	.....	8,166	46,455
Total ...	510	7,931	19,790	55,657	.....	31,861	2,09,888	2,972	.....	2,36,764	88,680	85,547	8,574	32,69,950	40,18,124
Provincial Reserve Fund	28,565	86,028	.....	.....	1,936	.....	11,016	.....	1,19,062	.....	20,004	9,300	3,30,000	9,82,436	15,88,347
Trust and Endowments	.....	.....	25,159	11,549	.....	.....	733	.....	.....	.....	38,146	29,178	.....	1,317	1,06,083
Town and Chowkeedaree Funds	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....
Grand Total ...	29,075	93,959	44,949	67,206	1,936	31,861	2,21,637	2,972	1,19,062	2,36,764	1,46,830	1,24,025	3,38,574	42,53,703	57,12,553

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1878-79.

Revenues and Receipts.	Taxes, Rates, and Cesses.					Police.	Education.	Medical.	Marine.	Miscellaneous Receipts.								Contributions.	Public works.	Total.
	On lands.	On houses.	Assessed taxes.	Licences.	Octroi.					Tolls	Port dues.	Interest.	Rents.	Cattle trespass fines.	Miscellaneous fees and fines	Contributions.	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
District Road Fund	27,30,000	1,00,000	.....	.....	.....	.....	.....	.....	.....	57,000	.....	.....	.....	.....	2,000	.....	9,000	.....	.....	28,96,000
District Road Account ...	33,500	.....	.....	.....	.....	.....	.....	.....	.....	17,000	.....	.....	.....	.....	500	.....	2,000	50,000	.....	1,03,000
Port Funds	.....	.....	.....	.....	.....	.....	.....	.....	95,600	300	.....	1,109	.....	.....	300	.....	17,191	.....	.....	1,14,500
Town Improvement Fund ...	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,400	.....	50	.....	50	.....	.....	6,100
General Management of Wards' &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	59,195	.....	.....	59,200
Zemindaree Dák Fund ...	2,65,136	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,664	.....	.....	2,70,800
Estates Improvement Fund..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	83,810	80,040	.....	.....	1,63,850
Encamping Ground Grazing Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60	.....	.....	.....	190	.....	.....	250
Juggernath Road Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	690	.....	.....	.....	10	.....	.....	700
Pooree Pilgrims' Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,900	.....	200	.....	.....	9,100
Salt Reward Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,300	.....	.....	.....	.....	8,300
Inland Labour Transport Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,44,400	.....	.....	1,44,400
Cantonement Fund	.....	10,250	.....	3,749	.....	.....	.....	.....	.....	.....	.....	.....	5,251	1,377	4,460	11,715	2,639	.....	.....	42,500
Zoological Gardens Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	2,500	.....	.....	25,500	15,700	25,500	.....	44,300
Total ...	30,28,636	1,10,850	.....	3,749	.....	.....	.....	.....	95,600	74,300	.....	1,709	17,401	1,377	24,015	1,21,025	3,36,329	75,500	.....	38,65,000
Provincial Reserve Fund ...	.....	.....	.....	.....	.....	1,13,400	.....	.....	.....	4,58,435	.....	.....	15,759	2,99,954	18,446	.....	7,006	.....	9,06,000	18,19,000
Trusts and Endowments ...	.....	.....	.....	.....	.....	.....	28,735	4,699	.....	.....	.....	22,768	461	.....	24,540	.....	97	.....	.....	8,13,000
Grand Total ...	30,28,636	1,10,850	.....	3,749	.....	1,13,400	28,735	4,699	95,600	5,32,735	.....	24,477	33,621	3,01,331	67,001	1,21,025	3,43,432	75,500	9,06,000	57,65,300

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BENGAL.

Abstract Budget Estimate of Local Funds for the year 1878-79.

Expenditure	Interest.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishments. General management.	Minor Establishments. Collection of tolls, rents, &c.	Minor Establishments. Collection of cattle trespass fines.	Minor Establishments. District Post.	Minor Establishments. Miscellaneous establishment.	Miscellaneous.	Contributions.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	.....	.....	.....	.....	.....	.....	.....	175,400	1,500	.....	.....	.....	..	.....	27,21,500	28,98,400
District Road Account	.....	.....	.....	...	.....	.....	.....	2,950	800	...	.....	.....		.....	99,700	1,03,450
Port Fund	1,676	.....	1,200	.....	49,656	.....	29,017	717	....	.....	.....	.....	784	.....	65,750	1,48,800
Town Improvement Fund	.....	.....	600	120	180	.....	150	1,232	.....	.....	..	826	700	.....	3,142	6,950
General management of Wards' and Attached Estates	.....	500	.....	.....	..	.....	.....	364	1,899	...	..	41,937	...	.....	.....	44,700
Zemindari Dák Fund	.....	.....	...	.....	.....	.....	.....	1,685	.....	...	2,58,210	...	20,793	50	8,462	2,89,200
Estates Improvement Fund	.....	.....	.....	23,022	216	.....	.....	1,814	.....	.....	.....	.....	80,340	65,908	.....	1,71,300
Encamping Ground Grazing Fund ...	...	.....	.....	.....	.....	...	.....	2	.....	.....	...	.....	48	.....	.....	50
Juggernath Road Fund	.....	.....	.....	.....	.....	.....	...	5	...	.....	.....	396	1,099	.....	.....	1,500
Pooree Pilgrims' Fund	.....	.....	...	.....	3,344	.....	.....	3,731	.....	.....	...	6,225	...	...	.....	13,300
Salt Reward Fund	...	300	.....	.....	...	...	.....	53	.....	...	..	.....	6,947	.....	.....	7,300
Inland Labour Transport Fund ...	.....	.....	.....	.....	3,436	...	...	903	.....	..	...	35,881	245	...	1,335	41,800
Cantonment Fund	...	.....	7,990	.....	8,187	...	.....	2,624	.....		...	16,044	4,905	..	3,900	43,600
Zoological Garden Fund	.....	...	.....	.....	....	.....	...	277	.....		....	23,823	2,000	.....	18,500	44,600
Total ...	1,676	800	9,790	23,142	65,019	.....	29,167	1,91,757	4,199	..	2,58,210	1,25,132	1,17,861	65,958	29,22,289	38,15,000
Provincial Reserve Fund	.....	35,960	85,000	.....	...	2,554	.....	11,343	.....	1,22,614	...	27,122	22,521	50,000	9,04,686	12,60,900
Trust and Endowments	.....	4,000	.....	25,521	10,949	.....	.....	20,203	...	..	...	.....	13,514	.....	813	75,000
Grand Total ...	1,676	39,860	94,790	48,663	75,968	2,554	29,167	223,303	4,199	1,22,614	2,58,210	1,52,254	1,53,896	1,15,958	38,27,788	51,50,900

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BENGAL ESTIMATE OF LOCAL FUNDS.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
DISTRICT ROAD FUND (UNDER ACT X OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance ...	.....	16,98,523	...	16,98,523	.....	15,98,523	11,16,296	15,98,523
Taxes, rates and cesses ...	28,30,000	.....	28,30,000	.....	28,30,000	.....	23,13,110	.....
Miscellaneous receipts ...	68,000		68,000		3,48,000		8,62,033	
Contributions ...	.....				.....		69,368	
Total ...	.....	28,98,000		28,98,000	.....	31,78,000	31,44,511	31,00,000
GRAND TOTAL ...	.....	45,96,523		45,96,523	.....	47,76,523	42,60,807	46,98,523
DETAILS.								
Taxes, Rates and Cesses—								
On lands—								
Cess on lands ...	27,26,000		27,26,000		27,26,000		20,47,258	
„ on mines, railways, &c. ...	4,000		4,000		4,000		6,865	
One per cent road cess ...	.....		...		.....		39,447	
		27,30,000		27,30,000		27,30,000	20,93,570	
On houses—								
Tax on houses ...	1,00,000		1,00,000		1,00,000		1,19,540	
Licenses ...	.....		.....		.....		.....	
		1,00,000		1,00,000		1,00,000	1,19,540	
Miscellaneous Receipts—								
Tolls—								
Road tolls ...	50,000		50,000		50,000		64,939	
Ferry tolls ...	.....		...		2,80,000		4,21,113	
Canal tolls ...	7,000		7,000		7,000		15,385	
		57,000		57,000		3,37,000	5,01,437	
Rents—								
Rent of serais ...	.....		...		.....		1,079	
„ of staging bungalows ...	.....		.....		.....		5,841	
							6,920	
Miscellaneous Fees and Fines—								
Fines ...	2,000		2,000		2,000		16,237	
Fees ...	.....		.....		.....		.....	
		2,000		2,000		2,000	16,237	
Sundry Receipts—								
Sales of produce and stores ...	4,000		4,000		4,000		.....	
Sundry receipts ...	5,000		5,000		5,000		3,37,439	
		9,000		9,000		9,000	3,37,439	
							8,62,033	
Contribution—								
From Provincial Services ...	.....		.....		.....	.....	69,368	
Total ...	.....	28,98,000	.....	28,98,000	.....	31,78,000	31,44,511	

Net decrease—Rs. 2,80,000.

Bengal Estimate of Local Funds.

Number 1877-78.	Number 1878-79.	Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
		DISTRICT ROAD FUND (UNDER ACT X OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		ABSTRACT.								
		Refunds	.....				.....		2,50,213	
		Marine establishment	1,76,900		1,76,900		1,96,363		2,76,512	
		Miscellaneous	.....				.....		4,32,387	
		Public works	27,21,500		27,21,500		30,01,500		17,03,172	
		Total ...	.....	28,98,400		28,98,400	.....	31,97,863	26,62,284	30,00,000
		Closing balance ...	.....	16,98,123		16,98,123	.....	15,78,660	15,98,523	16,98,523
		GRAND TOTAL ...	.....	45,96,523		45,96,523	.....	47,76,523	42,60,807	46,98,523
		DETAILS.								
		Minor Establishment—								
		General Management—								
		Establishment—.								
		Proportion of cost of establishment in Controller-General and Account-ant-General's Offices	425		425		19,863			
		Clerks	1,50,000		1,50,000		1,50,000		2,07,066	
		Servants								
		Contingent Charges.								
		Cost of stationery	20,000		20,000					
		Printing								
		Service postage stamps	.....				20,000		2,821	
		Contingencies	4,975		4,975		5,000		50,875	
									53,696	
		Collection of Tolls, Rents, &c.—		1,75,400		1,75,400		1,94,863	2,60,762	
		Road Tolls—								
		Establishment and contingencies	1,200		1,200		1,200		1,182	
		Ferry Tolls—								
		Establishment and contingencies	.....				.....		8,431	
		Canal Tolls—								
		Establishment and contingencies	300		300		300		77	
				1,500		1,500		1,500	9,692	
		Miscellaneous Establishment—								
		Serai establishment and contingencies	.....				....		267	
		Staging bungalow establishment and contingencies ...	.....				.....		5,791	
				.....				.....	6,058	
		Miscellaneous—								
		Miscellaneous and unforeseen charges—								
		Miscellaneous	.....				.....		1,07,920	
		Petty construction and repairs	.....		.....		.....		3,23,152	
				.....				.....		
		Pensions and Gratuities—								
		Pensions	.....		....		.....		1,335	
		Gratuities	.....		.....		.....			
				.....				.....	4,32,387	
		Refunds—								
		Refunds	.....		.....		.....		2,50,213	
				.....				.....	2,50,213	
		Public Works—								
		Original works							6,91,094	
		Establishment	27,21,500		27,21,500		30,01,500		3,37,141	
		Tools and plant							71,541	
		Repairs, &c.	.....				.....		6,63,396	
				27,21,500		27,21,500		30,01,500	17,03,172	
		Total ...	.....	28,98,400		28,98,400	.....	31,97,863	26,62,284	

Net decrease—Rs. 2,99,463.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.)	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	69,781		69,781		66,781	20,133	66,781
Taxes, cesses, and rates	33,500	.....	33,500	..	33,500	.....	275	.....
Miscellaneous receipts	19,500		19,500		69,500		46,205	
Contributions	50,000		50,000		80,000		1,00,010	
Total ...	.....	1,03,000		1,03,000	.....	1,83,000	1,46,490	1,03,000
GRAND TOTAL ...	.....	1,72,781		1,72,781	.....	2,49,781	1,66,623	1,69,781
DETAILS.								
Taxes, Rates and Cesses—								
One per cent road cess	33,500	.....	33,500		33,500	.....	275	
On houses—								
Tax on houses	.....	33,500		33,500	.....	33,500		
Miscellaneous Receipts—								
Tolls—								
Road tolls	15,000		15,000		15,000		.....	
Ferry "	.....				50,000		1,075	
Canal "	2,000	17,000	2,000	17,000	2,000	67,000	.....	
							1,075	
Rents—								
Rent of staging bungalows	.....				.....	.....	1,278	
Rent of serai ditto	.....				.....	.....	674	
							1,952	
Miscellaneous Receipts—								
Fines	500		500		500	.....	.....	
Fees	...	500	.	500	.....	... 500	2	
							2	
Sundry Receipts—								
Sale of produce and stores	1,000		1,000		1,000	.....	.....	
Miscellaneous	1,000	2,000	1,000	2,000	1,000	 2,000	43,176	
							46,205	
Contributions—								
From Provincial Reserve Fund	50,000	50,000	50,000	50,000	80,000	80,000	1,00,010	
Total ...	.....	1,03,000	.....	1,03,000	.....	1,83,000	1,46,490	

Net decrease—Rs. 80,000.

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....				.....		.....	
Minor Establishment—								
General management	2,950		2,950		3,644		4,546	
Collection of tolls, &c.	800		800		800		762	
Miscellaneous	.....		.....		.....		12,115	
Miscellaneous establishment	.....		.....		.....		2,324	
Public works	99,700		99,700		1,79,700		80,095	
Total ...	.....	1,03,450	.....	1,03,450	.....	1,84,144	99,842	1,00,000
Closing balance ...	.....	69,331	.....	69,331		65,637	66,781	69,781
GRAND TOTAL ...	.....	1,72,781	.....	1,72,781	.....	2,49,781	1,66,623	1,69,781
DETAILS.								
Refunds	.....		.....		.....			
NUMBERS. 1877-78. 1878-79.								
Minor Establishment—								
General Management—								
Establishment—								
Proportion of cost of establishment ...	432		432		1,144		145	
Clerks ... ... } Servants	1,500		1,500		1,500			
		1,932		1,932		2,644	2,931	
Contingent Charges.								
Cost of stationery ... ... } Printing at Alipore Jail Press ... ... } Ditto at private presses	500		500		500			
Service postage stamps	.....		.....		.....	.....	.....	
Contingencies	518		518		500			
		1,018		1,018		1,000		
Collection of Tolls, Rates, Rents, &c.—							4,546	
Road Tolls—								
Establishment	600		600		600			
Contingencies	.....		.....					
Ferry Tolls—								
Establishment	.....		.....		.....		762	
Contingencies	.....		.....		.....			
Canal Tolls—								
Establishment	200		200		200		.....	
Contingencies	.....		.....					
		800		800		800		
Miscellaneous Establishment—								
Serai establishment	.....		.....		.....		.....	
Contingencies	.....		.....		.....		.....	
Staging Bungalow establishment	.....		.....		.....		2,324	
Ditto contingencies	.....		.....		.....		.....	
							3,086	
Miscellaneous and unforeseen charges—								
Miscellaneous	.....		.....		.....		8,079	
Petty construction and repairs	.....		.....		.....		4,036	
Pensions	.....		.....		.....		.....	
Refunds	.....		.....		.....		.....	
							12,115	
Public Works—								
Original works							55,048	
Repairs	99,700		99,700		1,79,700		16,293	
Establishment							6,114	
Tools and plant							2,640	
		99,700		99,700		1,79,700	80,095	
Total ...	.....	1,03,450	.....	1,03,450		1,84,144	99,842	

Net decrease—Rs. 80,694.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ZEMINDARI DAK FUND (UNDER ACT VIII (B.C.) OF 1862.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	60,169	.....	60,169	.....	70,169	87,710	70,169
Taxes, rates and cesses	2,65,136		2,56,136		2,56,073		2,26,755	
Miscellaneous receipts	5,664		5,554		3,371		312	
Total ...	.....	2,70,800	.....	2,70,800		2,59,444	2,27,067	2,50,000
GRAND TOTAL ...	.....	3,30,969	.....	3,30,969	.....	3,29,613	3,14,777	3,20,169
DETAILS.								
Taxes, Rates and Cesses—								
On lands—								
Amount levied under Act VIII of 1862	2,65,136	.....	2,65,136	.....	2,56,073		2,26,755	
Miscellaneous receipts	.....	2,65,136	.....	2,65,136	.....	2,56,073	.....	
Sundry receipts	.....	.....	.....	.....	.....		.....	
Proceeds of old materials of runners' huts	2,540	.....	2,540	.....	1,475		} 312	
Miscellaneous	3,124	.....	3,124	.....	1,896			
		5,664		5,664		3,371		
Total ...		2,70,800		2,70,809	.....	2,59,444	2,27,067	

Net increase – Rs. 11,356.

Bengal Estimate of Local Funds.

Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ZEMINDARI DAK FUND (UNDER ACT VIII (B.C.) OF 1862.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		1,554	
General management	1,685		1,685		1,621		1,404	
District post	2,58,210		2,58,210		2,36,764		2,21,998	
Miscellaneous	20,793		20,793		20,500		.....	
Pensions and gratuities	50		50		206		15,776	
Public works	8,462		8,462	8,462	9,016		3,896	
Total ...	.....	2,89,200	.....	2,89,200	.....	2,68,107	2,44,608	2,60,000
Closing balance ...	.....	41,769	.....	41,769	.....	61,506	70,169	60,169
GRAND TOTAL ...	.....	3,30,969	.....	3,30,969	.....	3,29,613	3,14,777	3,20,169
DETAILS.								
Minor Establishment—								
Refunds	.....		.....		.....		1,534	
NUMBERS. 1877-78. 1878-79.								
General Management—								
Proportion of cost of establishment ...	1,685	1,685	1,685	1,685	1,621	1,621	1,404	
District Post—								
Establishment—								
Clerks	58,074		58,074		51,709		2,14,220	
Servants, dâk runners	1,82,489		1,12,449		1,67,962			
Contingent Charges.								
Cost of stationery	7,016		7,016		5,685		.....	
Printing charges	990		999		1,035		12	
Postage stamps	366		366		525		.....	
Contingencies	9,275		9,274		9,747		7,766	
Office rents and rates	158		158		101		.....	
		2,58,210		2,58,210		2,36,764	2,21,998	
Miscellaneous—								
Boat allowance	20,535		20,535		20,350		.....	
Miscellaneous	258	20,793	238	20,793	150	20,500	.....	
Miscellaneous—								
Pensions	50	50	50	50	206	206	15,776	
Miscellaneous and unforeseen charges	.....		.....		.....		.....	
Miscellaneous—								
Public Works—								
Original works								
Repairs								
Establishment	8,462		8,462		9,016		3,896	
Tools and plant								
Petty construction and repairs								
		8,462		8,462		9,016		
Total ...	.....	2,89,200	.....	2,89,200		2,68,107	2,44,608	

Net increase—Rs. 21,093.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ESTATES IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	80,529	.....	80,529	.....	75,529	27,803	75,529
Voluntary contributions	83,810		83,810		75,583		1,10,008	
Sundry receipts	80,040		80,040		36,025		13,683	
Total ...	.....	1,63,850	.....	1,63,850	.....	1,11,608	1,23,691	1,25,000
GRAND TOTAL ...	.....	2,44,379	.....	2,44,379	.....	1,87,137	1,51,494	2,00,529
DETAILS.								
Miscellaneous Receipts—								
Voluntary contributions—								
Percentage on revenue on proceeds of the Government Estates	.....	83,810	.....	83,810	.....	75,583	1,10,008	
Sundry Receipts—								
Amount of road cess recoverable from tenants in ryotwary tracts and all Government Estates settled ryotwary	11,583		11,583		.....		.....	
Ditto from farmers or settled holders in all Government Estates settled otherwise than ryotwary ...	67,492		67,492		.....		.....	
Miscellaneous	965		965		.....	36,025	13,683	
		80,040		80,040		.....	.....	
Total ...	.....	1,63,850	.....	1,63,850	.....	1,11,608	1,23,691	

Net increase—Rs. 52,242.

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ESTATES IMPROVEMENT FUND.								
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		44	
Education	23,022		23,022		19,790		16,063	
Medical	216		216		.....		3,552	
Minor Establishment—								
General management	1,814		1,814		1,005		4,540	
Miscellaneous	80,340		80,340		47,971		29,745	
Contribution	65,908		65,908		8,574		.....	
Public works	.....		.....		48,378		28,021	
Total ...	.....	1,71,300	.....	1,71,300	.....	1,25,718	75,965	1,20,000
Closing balance ...	.....	73,079	.....	73,079	.....	61,419	75,529	80,529
GRAND TOTAL ...	.....	2,44,379	.....	2,44,379	.....	1,87,137	1,51,494	2,00,529
DETAILS.								
Refunds	.....		.....		.....		44	
Education—								
General Management—								
Middle	23,022		23,022		19,790		16,063	
Low								
		23,022		23,022		19,790		
Medical—								
Native doctors and other establishment	216		216		.....		1,224	
Aid to local dispensary	.....		.....		.....		1,645	
Bazar medicines	.....		.....		.....		683	
Contingencies	.....		.....		.....		.....	
		216		216			3,552	
Minor Establishment—								
General Management—								
Establishment	790		790		307		202	
Contingencies							3,034	
Percentage taken in Accountant-General's Office ...	.....		.....		.....		304	
Proportion of cost of establishment	1,024		1,024		698		.....	
		1,814		1,814		1,005	4,540	
Miscellaneous—								
Miscellaneous and unforeseen charges	.....		.....		.....		29,716	
Miscellaneous	.....		.....					
Road cess payable by Government as holder on all ryotwary tracts and Government Estates	12,951		12,951		47,866			
Ditto settled otherwise than ryotwary	67,362		67,362					
Pensions	27		27		105		29	
Gratuities	.....		.....		.....			
		80,340		80,340		47,971	29,745	
Public Works—								
Contributions to roads and communications	31,506		31,506		8,574		.....	
Ditto to local improvements	34,402		34,402		.....		.....	
		65,908		65,908		8,574	.....	
Original works							10,711	
Repairs							2,711	
Establishment	.....		.....		48,378			
Tools and plant								
Miscellaneous							1,642	
Petty construction and repairs						48,378	12,957	
Total ...	.....	1,71,300	.....	1,71,300	.....	1,25,718	28,021	
GRAND TOTAL ...	.....	.....	.....	.....	.....	.....	75,965	

Net increase—Rs. 45,582.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES UNDER CHAPTER XXV, SECTION 5 (B.C.) OF THE BOARD'S RULES.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs
ABSTRACT.								
Opening balance	.....	49,521		49,521	.....	49,521	40,189	49,521
Miscellaneous receipts	59,195		59,195		61,933		68,293	
Miscellaneous	5		5		5		2,345	
Total ...	.....	59,200		59,200		61,938	70,638	60,000
GRAND TOTAL ..	.....	1,08,721		1,08,721	.....	1,11,459	1,10,827	1,09,521
DETAILS.								
Miscellaneous Receipts—								
Sundry Receipts—								
Rates levied for management of wards	53,979		53,979		57,229		68,293	
Percentage on collection on estates under attachment	5,216	59,195	5,216	59,195	4,704	61,933	2,317	
Miscellaneous	5		5		5		28	
Total ...	.....	5		5		5	2,345	
		59,200		59,200		61,938	70,638	

Net decrease—Rs 2,758.

INLAND LABOUR TRANSPORT FUND (UNDER ACT VII (B.C.) OF 1873).								
ABSTRACT.								
Opening balance	.....	2,17,347		2,17,347	.....	2,33,347	1,28,084	2,33,347
Miscellaneous receipts	1,44,400		1,44,400		1,15,918		1,31,621	
Sundry receipts	.....				.....		6,304	
Total ...	.....	1,44,400		1,44,400	.....	1,15,918	1,37,925	1,40,000
GRAND TOTAL ...	.....	3,61,747		3,61,747		3,49,265	2,66,009	3,73,347

Bengal Estimate of Local Funds.

Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES UNDER CHAPTER XXV, SECTION 5 (B. C.) OF THE BOARD'S RULES.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	500		500		510		1,130	
Minor establishment	364		364		387		329	
Collection of tolls on rates, rents, &c., &c.	1,899		1,899		672		859	
Miscellaneous establishment	41,937	44,700	41,937	44,700	40,953	42,522	58,988	
							61,306	60,000
Closing balance ..	.....	64,021		64,021		68,987	49,521	49,521
Total ...	.....	1,08,721		1,08,721		1,11,459	1,10,827	1,09,521
DETAILS.								
Refunds	500	500	500	500	510	510	1,130	
NUMBERS. 1877-78. 1878-79 — Minor Establishment —								
General Management —								
Proportion of establishment in controlling and account offices	364	364	364	364	387	387	329	
NUMBERS. 1877-78. 1878-79. — Collection of tolls on rates, rents, &c., &c.	1,480		1,480		...		859	
Commission on collections	419	1,899	419	1,899	672	672	...	
							859	
Miscellaneous Establishment—								
Clerks	33,956		33,956		31,421		52,006	
Servants	660		660		768		.....	
Contingencies	2,760		2,760		4,117		4,182	
Stationery	1,334		1,334		1,224		...	
Printing at private presses	72		72		120		29	
Service postage stamps	2,116		2,116		2,455		.....	
Miscellaneous	344		344		282		.....	
Travelling allowances	695		695		566		2,761	
		41,937		41,937		40,953	58,988	
Total ..	.....	44,700	...	44,700	.....	42,522	61,306	

Net increase—Rs. 2,178.

INLAND LABOUR TRANSPORT FUND (UNDER ACT VIII (B.C.) OF 1873).								
ABSTRACT.								
Refunds	.....		..		.....		82	
Medical	3,436		3,436		3,436		19,358	
Protective Establishments	.....		10,200					
Minor Establishment —								
General management	908		908		724		628	
Miscellaneous establishment	35,881		35,881		32,000		10,598	
Public works	1,335		1,335		1,335		1,963	
Miscellaneous and unforeseen charges	245		245		140		31	
Total ...	.....	41,800	...	52,000	.....	37,645	32,662	1,56,000
Closing balance ...	.....	2,19,947		1,09,747	.....	2,11,620	2,33,347	2,17,347
GRAND TOTAL ...	.....	2,61,747		1,61,747	.....	2,49,265	2,66,009	3,73,347

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Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878 79		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
INLAND LABOUR TRANSPORT FUND (UNDER ACT VII (B C) OF 1873)—(*continued*)	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.
DETAILS								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Contractor's license fees	1,600		1,600		1,400		1,700	
Recruiter's license fees . .	12,256		12,258		12,256		15,922	
Fees for use of debarkation depôt .	1,263		1,263		1,260		5,395	
Rate to meet expenses of Act	72,150		72,150		56,255		...	
Capitation fees	. .		.....		2,200		80,113	
Fees of native boatmen and commanders of steamers	4,329		4,329		4,329		.....	
Registration fees	52,802		52,802		38,218		28,308	
Fees for license of emigrant vessels under section 63	.. . .		.....		. ...		183	
		1, 44,400		1,44,400		1,15,918	1,31,621	
Sundry Receipts—								
Miscellaneous	.. ..		.....			..	6 304	
Total ...		1,44,400		1,44,400		1,15,918	1,37,925	

Net increase—Rupees 28,482

Bengal Estimate of Local Funds.

Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate, 1877-78.
INLAND LABOUR TRANSPORT FUND (UNDER ACT VII (B.C.) OF 1873)—(*continued*).	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Details.								
Refunds	.....				.....		82	
Miscellaneous—								
Medical—								
Hospital Establishment—								
Superintendents and Inspectors	.....				.....		14 970	
Native Doctors	2,400		2,400		2,400		3,625	
Compounders and Dressers	30		30		30		.....	
							18,595	
Clerks and servants	498		498		498		.....	
Diet of patients	206		206		206		132	
Cost of country medicine	82		82		82		139	
Cost of Europe medicine	50		50		50		429	
Hospital furniture	75		75		75		....	
Miscellaneous—								
Contingencies	95	3,436	95	3,436	95	3,436	73	
							19,358	
Protective establishments hitherto debited to Imperial Funds	... ..	.....	10,200	10,200				
Numbers. 1877-78. 1878-79.								
Minor Establishment—								
General Management—								
Proportion of establishment ...	903	903	903	[illegible]	724	724	628	
							628	
Miscellaneous Establishment—								
Salaries—								
Personal Assistant	1,728		1,728		.....		.....	
Superintendent	6,336		6,336		6,336	... ..	.....	
Medical Inspectors	12,245		12,245		6,245		.....	
Inspector of Laborers	80	20,389	80	[illegible]	6,000	18,581	.....	
Establishment—								
Clerks	6,454		6,454		5,854		3,167	
Servants	1,486		1,486		1,308			
Temporary establishment	75		75		75		.....	
Contingent Charges—								
Travelling allowances	3,550		3,550		3,500		1,480	
Cost of Stationery	120		120		60		45	
House rent	972		972		180		.....	
Postage stamps	444		444		344		5	
Contingencies	2,391	13,492	2,391	15,492	2,098	13,419	5,901	
							10,598	
Miscellaneous	245	245	245	245	150	150	53	
Public Works—								
Original works								
Repairs								
Establishment	1,335		1,335		1,335		1,963	
Tools and plant								
Petty construction and repairs		1,335		1,335		1,335		
Total ..	.....	41,800		52,000	.....	37,645	32,062	

Net increase—Rupees 4,155.

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Bengal Estimate of Local Funds.

Receipts	Estimate, 1878-79.		Sanctioned estimate 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
CANTONMENT FUND								
Abstract								
Opening balance	...	9,245		9,245		9,245	8,075	9,245
Taxes, Rates and Cesses—								
On lands							544	
On houses	10,259		10,259		10,094		9,604	
Licenses .. .	3,749		3,749		3,761			
Miscellaneous Receipts—							8,501	
Rents	8,251		8,251		6,980			
Cattle trespass fines .	1,377		1,377		1,995		1,141	
Miscellaneous fees and fines . .	4,460		4,460		2,543		3,060	
Voluntary contribution .	11,715		11,715		12,331			
Sundry receipts	2,689		2,689		4,381		11,124	
Total		42,500		42,500		42,085	33,974	34,000
Grand Total		51,745		51,745		51,330	42,049	43,245
Details								
Taxes, Rates and Cesses—								
On lands—								
Cess on lands					...		544	
Chowkeedaree tax . .	9,334		9,334		10,094		9,604	
Tax on houses	925		925					
		10,259		10,259		10,094	9,604	
Licenses—								
Fishery licenses .. .	1,711		1,711		1,573			
Carriage ditto ,	200		200		200		.. .	
Slaughter-house and market licenses	1,650		1,650		1,740		. .	
Other licenses .	168		168		248		7,731	
		3,749		3,749		3,761		
Miscellaneous Receipts—								
Rents—								
Rent of lands under cultivation	3,455		3,455		2,513			
Dák bungalow fees and fines .							770	
„ leased out for grazing	4,626		4,626		4,311			
„ Butchers' shops .	170		170		156			
		8,251		8,251		6,980	770	
Cattle-trespass Fines—								
Pound fees and fines	1,377		1,377		1,995		1,141	
		1,377		1,377		1,995		
Miscellaneous Fees and Fines—								
Fines for breach of rules	1,980		1,980		243		1,114	
Latrine and urinal fees . .	2,480		2,480		2,300		1,946	
		4,460		4,460		2,543	3,060	
Voluntary Contributions—								
Grant for conservancy	3,432		3,432		2,666			
„ tree planting	..				809		1,455	
„ lock-hospital	7,183		7,183		7,037			
Subscription from non-military residents for Conservancy	900		900		644		80	
Ditto from residents for other purposes ..	200		200		1,116		.	
		11,715		11,715		12,331	1,535	
Sundry Receipts—								
Sale of grass, wood, fruits, &c .	1,195		1,195		2,397		9,009	
Other receipts .. .	1,494		1,494		1,984		580	
		2,689		2,689		4,381	9,589	
Total	..	42,500		42,500		42,085	33,974	

Net increase—Rs 515.

Bengal Estimate Local Fund.

Charges.	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
CANTONEMENT FUND.								
Abstract.								
Refunds	...				... ..		126	
Police	7,990		7,990		6,731		5,839	
Medical	8,187		8,187		8,051		2,376	
Minor Establishment—								
General management	2,624		2,624		2,625		3,192	
Miscellaneous establishments	16,044		16,044		15,477		15,627	
Miscellaneous	4,855		4,855		5,405		409	
Public works	3,900		3,900		8,166		5,145	
		43,650		43,650		46,455	32,804	34,000
Total ...	.....							
Closing balance .	.....	8,095	.	8,095		4,875	9,245	9,245
Grand Total	.	51,745		51,745		51,330	42,049	43,245
Details.								
Refunds—								
Refunds	.....	.....	....	.	.....	.....	7	
Miscellaneous	.....	..	..		.....	.....	119	
Police—							126	
Numbers. 1877-78. / 1878-79.								
Head constables and constables .	6,516		6,516		6,168		5,698	
Clothing purchased	316		316		140		12	
Contingencies	1,158		1,158		423		129	
		7,990		7,990		6,731	5,839	
Medical—								
Hospitals and Dispensaries—								
Hospitals—								
Allowance for medical charge of lock-hospitals ..	3,000		3,000		3,000			
Hospital assistants	300		300		300			
Matrons	1,536		1,536		1,002			
Lock-hospital contingencies	2,283		2,283		2,245			
Vaccinators' allowances	198		198		198		2,222	
Cholera and small-pox hospitals	340		340		350		154	
		7,657		7,657		7,185	2,376	
Dispensaries—								
Establishment	480		480		696			
Contingencies	50		50		170			
		8,187		8,187		8,051	8,341	
Minor Establishment—								
General Management—								
Proportion of cost of establishment	265		265		319		218	
Cantonment Fund or office and collecting	2,004		2,004		1,788		2,029	
Stationery charges	153		153		321		.....	
Office expenses	40		40		50		950	
Service postage stamps	162		162		147		.....	
		2,624		2,624		2,625	3,192	
Miscellaneous Establishments—								
Extra establishment during rain	18		18		... .		9,854	
General station conservancy	4,005		4,005		2,457			
Sudder bazar	5,093		5,093		5,708		2,937	
Station and latrine	6,162		6,162		6,944		2,584	
Station, hospitals and godowns	192		192		204			
Tending nurseries and trees	322		322		164			
Dák bungalow	252		252		.....		252	
		16,044		16,044		15,477	15,627	
Miscellaneous—								
Conservancy contingencies	1,983		1,983		2,100			
Tree tending and garden	168		168		162			
Stationery	35		35		5			
Office and ground rent	86		86		296			
Renewal of dák bungalow furnitures	150		150		.....			
Municipal Rates and Taxes—								
Lighting	270		270		30			
Watering	540		540		774			
Miscellaneous	1,673		1,673		2,038			
		4,905		4,905		5,405	409	
Public Works—								
Original works	1,600		1,600		2,700			
Repairs	2,300		2,300		5,466		5,145	
		3,900		3,900		8,166		
Total	... ..	43,650		43,650		46,455	32,804	

Net decrease—Rs. 2,855.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79		Sanctioned estimate 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
SALT REWARD FUND (UNDER ACT VII (B C) OF 1864).	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance		59,725			.. ...	55,725	52,982	55,725
Miscellaneous receipts	8,300				10,502		9,430	
Total ...	.	8,300			... .	10,502	9,430	9,000
GRAND TOTAL ..	... ..	68,025			.....	66,277	62,412	64,725
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Sale proceeds of confiscated salt	902				1,086		495	
Ditto ditto articles . ..	444				479		43	
Fines	6,864				8,937		8,892	
Total ...	.. ...	8,300			.....	10,502	9,430	

Net decrease—Rs 2,202.

POOREE PILGRIMS FUND (UNDER ACT IV. (B.C). OF 1871).								
ABSTRACT								
Opening balance ...	.....	8,567		8,567	.. ..	16,567	15,170	16,567
Miscellaneous Receipts—								
Fees and fines	8,900		8,900		12,950		14,526	
Sundry receipts	200		200		20		286	
		9,100		9,100		12,970		
							14,812	9,000
GRAND TOTAL	.....	17,667		17,667	.....	29,537	29,982	25,567
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Fees from lodging-houses at Pooree and lines to Pooree	8,000		8,000		12,000		13,247	
Fees for issue of medical officer's certificate	500		500		600		407	
Fines	400		400		350		872	
		8,900		8,900		12,950		
							14,526	
Sundry Receipts—								
Miscellaneous	200		200		20		286	
		200		200		20		
Total .	.....	9,100		9,100	... ..	12,970	14,812	

Net decrease—Rs. 3,870.

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Bengal Estimate of Local Funds.

CHARGES	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
SALT REWARD FUND (UNDER ACT VII (B.C) OF 1864).	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	300						2,097	
Minor establishment	53				66		56	
Miscellaneous	6,947				6,866		4,534	
Total	.....	7,300			.....	6,932	6,687	5,000
Closing balance ...	.....	60,725			....	59,295	55,725	59,725
GRAND TOTAL ...	.....	68,025			....	66,227	62,412	64,725
DETAILS								
Refunds	300	300				...	2,097	
Minor Establishment—								
General Management—								
Proportion of cost of establishment	53	53			66	66	56	
Miscellaneous—								
Miscellaneous and unforeseen charges—								
Rewards to informers	6,927				6,836		4,521	
Postage stamps	10				10		.....	
Miscellaneous	10	6,947			20	6,866	13	
							4,534	
Total ..	.....	7,300				6,932	6,687	

Net increase—Rs. 303.

POOREE PILGRIMS FUND (UNDER ACT IV. (B C). OF 1871).								
ABSTRACT.								
Medical	3,344		3,344		2,412		907	
Minor establishments	3,731		3,731		3,261		3,129	
Miscellaneous establishment	6,225		6,225		1,500			
Miscellaneous works	.....		.....		.....		5,594	
Public works	..		.... .		10,500		3,785	
Total ...	.....	13,300	.	13,300	.....	17,673	13,415	17,000
Closing balance ...	.....	4,367	...	4,367	.....	11,864	16,567	8,567
GRAND TOTAL ...		17,667	..	17,667	.....	29,537	29 982	25,567
DETAILS.								
NUMBERS. 1877-78. 1878-79.								
Medical—								
Printing at private presses .	.....		...		. ...		119	
Hospitals and dispensaries	3,344	3,344	3,344	3,344	2,412	2 412	788	
Minor Establishment—							907	
General Management—								
Proportion of cost of establishment ..	56		56		81		73	
Allowance to health officers	1,200		1,200		1,200		2,075	
Clerks	1,360		1,360		1,360		.....	
Servants	240		240		120		961	
Contingencies—								
Contingencies	875	875	875	875	500	500	20	
							3,129	
Miscellaneous Establishments—								
Conservancy and lighting establishment	2,625		2,625		.....		3,848	
Miscellaneous and unforeseen charges	3,600	6,225	3,600	6,225	1,500	1,500	1,746	
Public Works—							5,594	
Original works	.....		.....					
Repairs	.....		.....		10,500		3,785	
Working establishment	.....		.....			10,500		
							3,785	
Total ...	.....	13,300	.....	13,300	.....	17,673	13,415	

Net decrease—Rs. 4,373.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
JUGGERNATH ROAD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	1,195	.....	1,195	...	995	781	995
Miscellaneous receipts	690		690		1,060		715	
Sundry receipts	10		10		20		.....	
Total ...	.....	700	.....	700	.....	1,080	715	1,200
GRAND TOTAL ...	.....	1,895	.....	1,895	.....	2,075	1,496	2,195
DETAILS.								
Miscellaneous Receipts—								
Rents—								
Rent of rest houses	.....		.....		210		181	
„ of lands	690	690	690	690	850	1,060	534	
Sundry Receipts—								
Miscellaneous	10	10	10	10	20	20	.....	
Total ...	.....	700	.....	700	.....	1,080	715	

Net decrease—Rs. 380.

ENCAMPING GROUND GRAZING FUND.								
ABSTRACT.								
Opening balance	.....	116	.....	116	.....	66	228	66
Miscellaneous receipts	60		60		47		302	
Sundry receipts	190		190		165		53	
Total ...	.....	250	.....	250	.....	212	355	300
GRAND TOTAL ...	.....	366	.....	366	.....	278	583	366
DETAIL.								
Miscellaneous Receipts—								
Rents—								
Rent of lands	60	60	60	60	47	47	302	
Sundry Receipts—								
Sale of grass, fruits, &c.	190		190		165		.....	
Miscellaneous	.....	190	.....	190	.....	165	53	
Total ...	.....	250	.....	250	.....	212	355	

Net increase—Rs. 38.

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
JUGGERNATH ROAD FUND.								
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor establishments	5		5		331		217	
Miscellaneous establishment	396		396		.....		.....	
Miscellaneous	1,099		1,099		294		284	
Public works	.....		.....		830		.....	
Total ...	.....	1,500	.....	1,500	.....	1,455	501	1,000
Closing balance ...	.....	395	.....	395	.....	620	995	1,195
GRAND TOTAL ...	.....	1,895	.....	1,895	.....	2,075	1,496	2,195
DETAILS.								
Minor Establishments—								
General Management—								
Proportion of cost of establishment	5		5		7		7	
		5		5		7		
Miscellaneous Establishments—								
Pay of overseers and servants	90		90		324		210	
Conservancy and lighting charges	306		306		.....		.....	
		396		396		324		
					.....		217	
Miscellaneous—								
Miscellaneous and unforeseen charges—								
Miscellaneous	269		269		294		65	
Petty construction and repairs	830		830		830		219	
		1,099		1,099				
						1,124	284	
Total ...	.....	1,500	.....	1,500		1,455	501	

Net increase—Rs. 45.

ENCAMPING GROUND GRAZING FUND.								
ABSTRACT.								
Minor establishment	2		2		1		2	
Miscellaneous	48		48		260		515	
Total ...	.....	50	.....	50	.....	261	517	250
Closing balance ...	.....	316	.....	316	.....	17	66	116
GRAND TOTAL ...	.....	366	.....	366	.....	278	583	366
DETAILS.								
Minor Establishments—								
General Management—								
Proportion of cost of establishment	2		2		1		2	.....
		2		2		1		
Miscellaneous—								
Miscellaneous unforeseen charges—								
Miscellaneous	48		48		260		515	.....
		48		48		260		
Total ...	.....	50	.....	50	.....	261	517	

Net decrease—Rs. 111.

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Bengal Estimate of Local Fund.

RECEIPTS	Estimate, 1878-79		Sanctioned estimate, 1878 79		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate 1877-78
	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs
TOWN IMPROVEMENT FUND								
ABSTRACT								
Opening balance		*—6,953		*—6,953	..	*—6,953	2,084	*6,935
Miscellaneous receipts ..	5,500		5,500		2,040		4,960	
Taxes, Rates and Cesses—								
Chowkeedary tax	600		600					
Total		6,100		6,100		2,040	4,960	6,060
GRAND TOTAL .		—853		853		- 4,913	2,876	- 953
DETAILS								
Miscellaneous Receipts—								
Rents—								
Rent of town lands	5,400	5,400	5,400	5,400	2,000		3,310	
Fees and Fines—								
Fines . ..	50	50	50	50				
Sundry Receipts—								
Miscellaneous. .	50	50	50	50	40	2,040	... 1,650	
		5,500		5,500			4,960	
Taxes, Rates and Cesses—								
Chowkeedary tax ..	600	600	600	600	...		..	
Total		6,100		6,100		2,040	4,960	

This deficit balance arises from the revenues of the town lands at Goalundo not having been credited in the accounts, regarding which correspondence is being carried on with the local officer

Net increase—Rs 4,060

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Bengal Estimate of Local Funds.

Numbers. 1877-78.	Numbers. 1878-79.	Charges.	Estimate, 1878-79. Rs	Estimate, 1878-79. Rs.	Sanctioned estimate, 1877-79. Rs	Sanctioned estimate, 1877-79. Rs	Estimate, 1877-78. Rs.	Estimate, 1877-78. Rs.	Actuals, 1876-77. Rs.	Regular estimate, 1877-78. Rs.
		TOWN IMPROVEMENT FUND.								
		Abstract								
		Minor Establishments—								
		General management	1,232		1,232		683		1,032	
		Miscellaneous establishments	826		826		250		1,081	
		Medical	180		180		.....		72	
		Miscellaneous	700		700		2,500		2,877	
		Marine	150		150		....		.....	
		Public Works	3,142		3,142		2,400		3,946	
		Police	600		600		.....		691	
		Education	120		120		.....		130	
		Total ...	.....	6,950		6,950	.....	5,833	9,829	6,000
		Closing balance ...		−7,803		−7,803		4,913	6,953	−6,953
		Grand Total ...						920	2,876	953
		Details.								
		Minor Establishment—								
		General Management—								
		Establishment—								
		Clerks	740		740		224		547	
		Servants	312		312		120			
		Proportion of establishment in controlling and account offices ...	38		38		13		16	
		Contingent Charges—								
		For demarcation and survey	.....				200			
		Cost of stationery	12		12		12			
		Printing charges	70		70		50		469	
		Other contingencies	60		60		64			
				1,232		1,232		683		1,032
		Miscellaneous Establishment—								
		Conservancy and Lighting—								
		Establishment	816		816		240		1,081	
		Contingencies	10		10		10		.....	
				826		826	250	250	1,081	
		Other Establishments—								
		Chowkeedars' pay	600		600		.....		691	
		Miscellaneous	.....				.....		.....	
				600		600				
		Cost of lands	.....		...		2,500		1,772	
		Petty construction and repairs	700		700		.....	2,500	.....	
				700		700			2,877	
		Education—								
		Aid to Government school	120		120		.....		130	
				120		120				
		Medical—								
		Aid to dispensary	120		120		.....		60	
		Vaccinators for six months	60		60		.....		12	
		Contingencies	...				.....		.....	
				180		180	.....		.....	
		Marine—								
		Subscription to life-boat	150		150				202	
				150		150				
		Public Works by Civil Officers—								
		Original works	2,500		2,500		.....		3,713	
		Repairs	642		642		2,400		233	
				3,142		3,142		2,400	3,946	
		Total ..		6,950		6,950		5,833	9,829	

Net increase—Rs. 1,117.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
BALASORE PORT FUND.								
ABSTRACT.								
Opening balance		733		733		2,733	1,687	2,733
Port dues on vessels	3,200		3,200		3,000		3,249	
Port light dues	....				.....	3,000	142	
Contribution from Provincial Fund	.....		3,000					
Miscellaneous Receipts—								
Sundry receipts	1,000	4,200	1,000		1,200	1,200	1,305	
Total ..				7,200			4,696	4,000
GRAND TOTAL ..		4,933		7,933		6,933	6,383	6,733
DETAILS.								
Port Dues—								
Port dues on vessels	3,200		3,200		3,000		3,249	
Port light dues	.....		....		.....		142	
		3,200		3,200		3,000	3,391	
Fees and Fines—								
For registration of cargo boats	.....	.....			100	100	. .	
Sundry Receipts—								
Miscellaneous	1,000	1,000	1,000	1,000	1,100	1,100	1,030	
							275	
Cash recoveries of previous years							1,305	
Total ...		4,200		4,200	.....	4,200	4,696	

Bengal Estimate of Local Funds.

Charges.	Estimate, 1878-79.		Sanctioned estimate 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
BALASORE PORT FUND.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Abstract.								
Refunds	....		.....				39[illegible]	
Police	...		...		..		...	
Medical							.....	
Marine	240		3,840		240		278	
Miscellaneous	784		2,459		954		2,949	
Minor Establishments—								
General management	26		26		21		29	
Public works	1,500		1,500				.....	
Total ...	.. ..	2,550		7,825	.. ..	1,215	3,650	6,000
Closing balance		2,383	..	108		5,718	2,733	753
Grand Total ...	...	4,933		7,933		6,933	6,383	6,753
Details.								
General Management—								
Proportion of cost of establishment	26	26	26	26	21	21	29	
Vessels and Boats—								
Establishments	.....				... ..		157	
Stores	...		...		.....		95	
Contingencies	....		.....		.....		26	
Minor Establishments—						....	278	
Other Establishments—								
Clerks and servants	240		240					
Port officer	...	240	3,600	3,840	240	240	.....	
Miscellaneous—								
Travelling allowance	..		150		...		198	
Pensions	784		784		754		777	
Service postage stamps	..		25		..		42	
Contingencies	...	784	1,500	2,459	200	954	1,932	
							2,949	
Refunds—								
Refunds	.....				.....	..	394	
Public Works—								
Construction	.....				.....		.. ...	
Repairs	1,500	1,500	1,500	1,500			.....	
Total ...	... ..	2,550		7,825		1,215	3,650	

Net increase—Rs 1 335.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1877-79		Estimate, 1877-78		Actuals, 1876-77.	Regular estimate, 1877-78.
CHITTAGONG PORT DUES.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.
ABSTRACT.								
Opening balance	.	−12,371		5,371	.....	7,629	24,889	7,629
Port dues on vessels	13,500		13,500		19,000		10,737	
Pilotage fees	9,000		9,000		13,000		6,968	
Interest on Government securities	1,109		1,109		.....		1,109	
Loan from Government of India	.....							
Tolls—								
Canal tolls	300		300		350		220	
Fees and fines	300		300		600		121	
Sundry receipts	91		91		100		543	
Total ..	.....	24,300		24,300	.....	33,050	19,698	20,000
GRAND TOTAL ..		11,929		68 [illegible]	.....	40,679	44,587	27,629
DETAILS.								
Port dues on vessels	13,500	13,500	13,500	13,500	19,000		10,737	
Pilotage fees	9,000	9,000	9,000	9,000	13,000	32,000	6,968	
							17,705	
Interest—								
Interest on Government securities	1,109	1,109	1,109	1,109	.....	.....	1,109	
							18,814	
Tolls—								
Canal tolls	300	300	300	300	350	350	220	
Rents—								
Wharfage rents	..				.....			
Fees and Fines—								
Registration of cargo boats	200		200		400		117	
Fines and forfeiture	100	300	100	300	200	600	4	
							121	
Sundry Receipts—								
Miscellaneous	91	91	91	91	100	100	537	
Cash recoveries of previous years					.....		6	
							543	
Total		24,300		24,300	.....	33,050	19,698	

Net decrease—Rs. 8,750.

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Bengal Estimate of Local Funds.

CHARGES	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular, estimate, 1877-78
CHITTAGONG PORT FUND.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
ABSTRACT.								
Refunds	...						.....	
Police	1,200		1,200		1,200		...	
Medical	..						.	
Marine	17,797		17,797		17,807		20,124	
Miscellaneous	..						1,542	
Interest	..						.....	
Minor Establishments—								
Collection of tolls							333	
General management	153		153		209		145	
Public works	48,250		48,250		8,125		14,814	
Total	..	67,400		67,400	.. ..	27,401	36,958	40,000
Closing balance ...		—55,471*		48,471	..	13,278	7,629	12,371
GRAND TOTAL ...	.....	11,929		68,929	.	40,679	44,587	27,629
DETAILS.								
Refunds—								
Refunds								
Police	1,200	1,200	1,200	1,200	1,200	1,200	.....	
Marine	...				...		.....	
Vessels and boats	.....				.. ..		... ..	
Establishments	1,860		1,860		1,860		1,087	
Stores	100		100		100		2,189	
Repairs	100		100		50		...	
Contingencies	100		100		100		486	
Light-houses—								
Establishment	2,772		2,772		2,844		2,409	
Stores	4,000		4,000		4,000		4,018	
Contingencies	292	9,224	292	9,224	300	7,144	844	
Other Expenditure—							7,271	
Miscellaneous	... ..				.....		.	
Cost of stores	400		400		451		...	
Miscellaneous and contingencies	...				108		13	
Pensions	455	855	455	855	...	559	109	
Pilot Establishment—							122	
Salary	3,060		3,060		3,060		3,734	
Temporary establishment							347	
Percentage on earnings	800		800		1,200		645	
Contingencies	...	3,860	...	3,860	...	4,260	358	
Minor Establishment—							5,084	
Canal tolls	.....				.....		....	
Establishment and contingencies	.. ..				... .		333	
Petty construction and repairs	.....				. ..		1,542	
Miscellaneous Establishments—								
Port Master	1,714		1,714		1,600		1,554	
Clerks and servants	1,584		1,584		1,584	1,600	1,159	
Contingencies	200		200		250		804	
Service postage stamps	...				.. ...		8	
Charges for registration of cargo boats	360	3,858	360	3,858	360	2,194	360	
Interest on loan	.....				.....		.....	
General Management—								
Proportion of cost of establishments	153	153	153	153	209	209	145	
Public works by Civil Officers	.....				.....		.....	
Ditto by Public Works Officers	... ..		.....		.....		...	
Construction	.....				800		.....	
Repairs	.....				.	800	.....	
Miscellaneous Public Improvements—								
Construction	46,875		46,875		125		14,814	
Repairs	1,375		1,375		....		.....	
Petty construction and repairs	.....	48,250	. ..	48,250	.....	125	.....	
Total ...		67,400		67,400		27,401	36,958	

* This fund has a surplus of Rs 25,000 at par value: Government securities at Rs 4 per cent

Net increase—Rs. 39,999

Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
CUTTACK OR FALSE POINT PORT FUND	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs
ABSTRACT.								
Opening balance		4,791		4,791	...	1,209	.....	−1,209
Port dues on vessels	14,100		12,000		12,000		14,907	
Sundry Receipts—								
Miscellaneous	100		100		100		2,424	
Balance of loan from Government	16,000		16,000		.....		...	
Total	.....	30,200		28,100	...	12,100	17,331	36,000
GRAND TOTAL	...	34,991		32,891	...	10,891	17 331	34 791
DETAILS								
Port Dues—								
Port dues on vessels	14,100	14,100	12,000	12 000	12,000		14,907	
Sundry Receipts—								
Miscellaneous	100	100	100	100	100		...	
Cash recoveries of previous years					..		2,424	
Balance of loan from Government	16,000	16,000	16,000	16 000	.. ...		.....	
Total	..	30,200		28,100	...	12,100	17,331	

Net increase—Rs 18,100

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
CUTTACK OR FALSE POINT PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		.....	
Police	.....		.....		.....		.....	
Printing	.....		.....		.....		2	
Medical	.....		.....		.....		466	
Interest	1,676		1,676		.....		.....	
Marine	9,935		10,355		.....		17,788	
Minor Establishment—								
General management	189		189		261		.....	
Miscellaneous	.....		280		12,100		284	
Public works	16,000	27,800	16,000	28,500	.....	12,361	 18,540	30,000
Closing balance ...	.....	7,191		4,391	.....	1,470	1,209	4,791
GRAND TOTAL ...	.....	34,991		32,891		10,891	17,331	34,791
DETAILS.								
Medical—								
Hospitals and Dispensaries—								
Native doctors and other establishment	.....		.....		.....		177	
Cost of medical stores	.....		.....		.....		289	
							466	
Printing at Private Presses—								
Printing	.....		.....		.....		2	
Interest—								
Interest on loans	1,676	1,676	1,676	1,676	.....		.....	
Marine—								
Vessels and Boats—								
Establishment	4,848		4,908		.....		7,143	
Stores	.....		.....		.....		3,754	
Provisions and crews	360		360		.....		.....	
Repairs	100		100		.....		.....	
Contingencies	100	5,408	100	4,568	.....		2,685	
	.....						13,582	
Light-houses—								
Establishment	.....		.....		.....		132	
Stores	.....		.....		.....		.....	
Provisions and crews	360		.....		.....		.....	
Contingencies	180	540	.....		.....		.....	
							132	
Port Master	3,000		4,800		.....		3,218	
Clerks and servants	876		876		.....		461	
Contingencies	111	3,987	111	5,787	.....		395	
							4,074	
Miscellaneous—								
Travelling allowance	.....		250		12,100		284	
Postage service stamps	.....		30	280	.....	12,100	.....	
Proportion of cost of establishment in controlling and account offices	189	189	189	189	261	261	.....	
Public Works—								
Miscellaneous Public Work Improvement—								
Construction	16,000		16,000	16,000	.....		.....	
Total ...	.....	27,800		28,500		12,361	18,540	

Net increase—Rs. 15,439.

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Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878-79		Sanctioned estimate 1878 79		Estimate, 1877-78		Actuals, 1876-77	Regular estimate, 1877-78
POOREE PORT FUND	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
ABSTRACT								
Opening balance		−2,148		−2 148		−1,148	. .	−1,148
Port dues (Marine)	800		800				1 035	
Pilotage fees	.				... .			
Miscellaneous receipts	.							
Contributions from Provincial Services . ..		800	2,500	3 300	700		. ..	
Total ...						700	1,035	1,000
GRAND TOTAL		−1,348		1 152		−448	1,035	−148
DETAILS								
Port Dues—								
Port dues on vessels	800		800		700		1 035	
Total		800		800		700	1,035	

Net increase—Rs 100

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Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
POOREE PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		.....	
Police	.....		.....		.....		.....	
Medical	.....		.....		.....		.....	
Marine	1,045		1,045		700		934	
Minor Establishment—								
General management	5		5		4		.....	
Miscellaneous establishment	.....		.....		.....		853	
Miscellaneous	.....		.....		.....		396	
Total ...		1,050		1,050		704	2,183	2,000
Closing balance ...		−2,398		102		1,152	−1,148	−2,148
GRAND TOTAL ...		−1,348		1,152		−448	1,035	148
DETAILS.								
Marine—								
Vessels and Boats—								
Establishment	600		600		600		697	
Stores	.....		.....		.....		.....	
Provisions and crews	.....		.....		.....		.....	
Repairs	.....		.....		.....		.....	
Contingencies	108	708	108	708	100	700	237	
							934	
Port Fund—								
Marine—								
Pooree—								
Port Master	.....		.....		.....		840	
Contingencies	.....		.....		.....		13	
							853	
Light-houses—								
Establishment	312		312		.....			
Stores	.....		.....		.....			
Provisions and crews	.....		.....		.....			
Repairs of boats	.....		.....		.....			
Contingencies	25	337	25	337	.....			
Minor Establishment—								
General Management—								
Proportion of cost of establishment in controlling and account offices	5	5	5	5	4	4		
Miscellaneous—								
Travelling allowance	.....		.....		.....		97	
Petty construction and repairs	.....		.....		.....		299	
							396	
Total ...		1,050		1,050		704	2,183	

Net increase—Rs. 346.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular, estimate, 1877-78.
HOSPITAL PORT DUES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	1,16,221	.....	66,221	.....	1,16,221	1,37,903	1,16,221
Pilotage Receipts—								
Miscellaneous receipts	55,000		55,000		41,464	.....	51,198	
Total ...	.....	55,000	.....	55,000	.....	41,464	51,198	60,000
GRAND TOTAL ...	.....	1,71,221	.....	1,21,221	.....	1,57,685	1,89,101	1,76,221
DETAIL.								
Hospital port dues	55,000				41,464		51,198	
Total ...	.....	55,000				41,464	51,198	

Net increase—Rs. 13,536.

ZOOLOGICAL GARDEN FUND.								
ABSTRACT.								
Opening balance—								
Miscellaneous receipts	3,100		3,100				Accounts appear in the books of this office from December 1877.	
Contributions	25,500		25,500					
Sundry receipts	15,700		15,700					
Total ...	.....	44,300	.....	44,300				14,000
GRAND TOTAL ...	.....	44,300	.....	44,300				

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
HOSPITAL PORT DUES.	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs
ABSTRACT								
Refunds	.....	.....			.....		.....	
Police	.....	.....			..		.....	
Medical	40,656	..	42,656		41,758		72,880	
Marine	.....	.....			.....		.....	
Minor Establishments—								
General management	344	.....	344		77		.....	
Miscellaneous	.....	...	.....		.....		.....	
Public works	.....	.....					.....	
Total ...	.....	50,000		50,000		41,835	72,880	60,000
Closing balance ...	.....	1 21,221		71 221	..	1,15,850	1,16,221	1,16,221
GRAND TOTAL ...	..	1,71,221		1,21,221		1,57,685	1,89,101	1,76,221
DETAILS.								
Port Dues—								
General Management—								
Proportion of cost of establishment		344			77		259	
Contribution—								
Special donation for Hospital Nurses' Institution ...	..	....			.....		10,000	
Medical	...		..				.....	
Howrah Hospital	...				.....		.....	
General Hospital	.....				.....		.....	
Medical College	.....		...				....	
Charges of sick seamen sent to hospital	.....				41,758		38,340	
Doolie bearers for carrying, &c.	...	40,656			.....		.....	
Salary of Health Officer	...		...		...		14,842	
Establishment	.....				...		1,770	
Stationery	.....		..		.....		9	
Contingencies	.....				...		160	
							50,621	
Miscellaneous—	.....				.....		.....	
Miscellaneous and unforeseen charges	... ..				.....		12,000	
						41,758		
Balance at credit ...	.....	.. ...			.....		.....	
Total ...	.....	50,000			.. ...	41,835	72,880	

Net increase—Rs 8,165

ZOOLOGICAL GARDEN FUND.								
ABSTRACT.								
Minor Establishment—								
General management	227		227				Accounts appear in the books of this office from December 1877.	
Miscellaneous establishment	7,332		7,332					
Contingencies	16,491		16,491					
Miscellaneous	2,000		2,000					
Public works	18,500		18,500					
Total ...	.....	44,600		44 600				
Closing balance ...	.....	—300		—300				16,000
GRAND TOTAL ..	.....	44,300	... ..	44 300				

Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ZOOLOGICAL GARDEN FUND—(*continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
DETAILS.								
Miscellaneous Receipts—								
Interest	600		600				Accounts appear in the books of this office from December 1877.	
Rent	2,500		2,500					
Sale of land and houses	.....	3,100	.....	3,100				
Contributions—								
Subscriptions	} 5,500		} 5,500					
Donations								
Government contribution	20,000		20,000					
	25,500		25,500					
Sundry Receipts—								
Entrance receipts	14,000		14,000					
Sale of Government securities	.....		.....					
Other items	1,700	15,700	1,700	15,700				
Total ...	.....	44,300	.....	44,300				
DARJEELING IMPROVEMENT FUND.								
Miscellaneous Receipts.								
Rents—								
Interest	.....		.....		} 4,000		.....	
Rent of lands	9,144		9,144					
Miscellaneous.								
Balance of old fund	5,600		5,600		.....		.....	
Total		14,744		14,744		4,000		
COPYING FEE FUND.								
ABSTRACT.								
Opening balance	.....	.....			.....	.....	3,899	
Sundry Receipts—								
Miscellaneous	.....	.....			.....	.....	4,134	
GRAND TOTAL ...	.....	.....			.....	.....	235	

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
ZOOLOGICAL GARDEN FUND—(*continued*).	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.
DETAILS.								
Minor Establishment—								
Proportion of cost of establishment	277	277	277	277			Accounts appear in the books of this office from December 1877.	
Botanical and other Gardens—								
Establishment—								
European	7,332		7,332					
Native		7,332		7,332				
Contingencies—								
Food of animals	8,800		8,800					
Purchase of animals	3,000		3,000					
Contingencies	3,000		3,000					
Miscellaneous	1,601	16,401	1,601	16,401				
Miscellaneous—								
Petty Construction and Repairs—								
Repair of roads	600		600					
" of buildings	1,400	2,000	1,400	2,000				
Public Works—								
Original Works—								
Garden construction	3,000		3,000					
General "	12,000		12,000					
Repairs—								
Repair of roads	1,000		1,000					
" of buildings	2,000		2,000					
Tools and Plant—								
Tools and plant	500	18,500	500	18,500				
Total ...	. .	44,600		44,600				

DARJEELING IMPROVEMENT FUND								
MINOR DEPARMENT.								
General Management.								
Proportion of cost of management	92		92				13	
Public Works.								
Original works	14,700		13,908		4,000			
Petty construction and repairs		14,792		14,000		4,000		
Closing balance ..	.....	.....	.....	744				
Total ...	... .	14,792		14,744		4,000	13	

COPYING FEE FUND.								
ABSTRACT.								
Percentage in the office of Accountant-General, Bengal ...	.....	...			.....	.....	235	
Closing balance ...	.....	.....			.. .	.....	.....	
GRAND TOTAL ...	.....	.....			.....	... ..	235	

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Bengal Estimate of Local Funds.

Receipts	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs
SERAI FUND								
Abstract.								
Opening balance	.....		.....		.....		439	
Receipts	.....				.....		.....	
Total ...	.....				.....		439	
STRAND BANK RENT FUND.								
Abstract								
Opening balance	.....						21,681	
Receipts	.....						.....	
Total ..	.....						21,681	
BAZAR FUND								
Abstract								
Opening balance	.....				...		8,708	
Receipts	.....		.....		.....		.....	
Total ...	..				.....		8,708	
CHYEBASSA ROAD FUND								
Abstract.								
Opening balance	.....		...		...		656	
Receipts	.....		.....		.....		.....	
Total ...	.....		...		.....		656	
TOWN TAX FUND								
Abstract.								
Opening balance	.....		9,34[illegible]		.....		9,346	
Receipts	.....		.....		.....		.....	
Total ...	.....		9,346		.....		9,346	

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
SERAI FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Miscellaneous—								
Miscellaneous balance at credit transferred to Provincial Reserve Fund.	.....		.....		.....		439*	
Total ...	.....		.....		.....		439	
STRAND BANK RENT FUND.								
ABSTRACT.								
Miscellaneous—								
Miscellaneous balance at credit transferred to Provincial Reserve Fund	.....		.....		.....		21,681	
Total ...	.....		.....		.....		21,681*	

* Transferred to the credit of the Provincial Reserve Fund in 1876-77—*vide* Bengal Government printed letter No. 1593 (Finance), dated 26th May 1877.

BAZAR FUND.								
ABSTRACT.								
Miscellaneous—								
Balance at credit transferred to Provincial Reserve Fund	.....		.....		.....		8,708	
Total ...	.....		.....		.....		8,708*	

* Transferred to the credit of the Provincial Reserve Fund in 1876-77—*vide* Bengal Government printed letter No. 1593 (Finance), dated 26th May 1877.

CHYEBASSA ROAD FUND.								
ABSTRACT.								
Charges—								
Balance at credit transferred to Provincial Reserve Fund	.....		.....		.....		656	
Total ...	.....		.....		.....		656*	

* Transferred to the credit of the Provincial Reserve Fund in 1876-77 the balance at hand—*vide* Bengal Government printed letter No. 1593 (Finance), dated 26th May 1877.

TOWN TAX FUND.								
ABSTRACT.								
Charges				.....				
Closing balance ...	.....	.....		9,346	.....	.....	9,346	.....
Total ...	.....	.....		9,346	.....	.....	9,346	.....

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Bengal Estimate of Local Funds.

RECEIPTS	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
CUSTOMS CONFISCATION FUND (UNDER ACT VI (B C) OF 1863).	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
ABSTRACT.								
Opening balance	.....		..		.....		73,755	
Receipts	.. ...				.....		.....	
Total	.....		..		... ..		73,755*	

* Transferred to Customs—*vide* Bengal Government Office No. 79, dated 11th January 1877.

Bengal Estimate of Local Funds.

CHARGES	Estimate, 1878-79.		Sanctioned estimate, 1878-79		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
CUSTOMS CONFISCATION FUND (UNDER ACT VI (B.C.) OF 1863).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Balance at credit transferred to Customs	.....				.....		73,755	
Total ...	.....				.....		73,755*	

Vide Bengal Government Office No. 79, dated 11th January 1877, transferred to Customs.

Bengal Estimates of Trusts and Endowments for 1878-79.

	Receipts.				Charges.			
	Estimate, 1878-79.	Estimate, 1877-78.	Actuals, 1876-77.	Regular estimate.	Estimate, 1878-79.	Estimate, 1877-78.	Actuals, 1876-77.	Regular estimate.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Education Funds.								
1. Abdool Gunny's Scholarship Fund	337	337	337	337	339	337	298	300
2. Bethune School Committee Fund	112	112	111	112	113	112	.....	112
3. Bird's Scholarship Fund	447	447	417	447	450	447	483	447
4. Donelly's Prize Fund	20	20	20	20	20	20	46	20
5. Doorga Churn Laha's Scholarship Fund	2,844	2,844	4,508	2,800	2,801	2,844	3,298	2,800
6. Edinburgh Scholarship Fund	32	32	31	32	32	32	32	32
7. Forbes' Memorial Fund	240	240	240	240	242	210	1,036	240
8. Goodeve Scholarship Fund	148	148	148	148	140	148	144	148
9. Hindu College Fund	3,409	3,769	4,041	3,769	3,436	3,769	2,809	3,700
10. Gopi Mohan Tagore's Scholarship Fund	360				360		45	
11. Lewis Medal Fund	23	23	267	23	23	23	.....	.....
12. Maharajah Scindia's Donation to the Presidency College	20	20	19	19	20	20	190	20
13. Ditto ditto Silver Medal to the ditto ditto ...	80	80	80	80	81	80		80
14. Ditto ditto ditto to the Madrissa	20	20	19	19	20	20	120	20
15. Rani Katyanie's Scholarship Fund	300	300	300	300	302	300	194	300
16. Mozufferpore School Fund	2,031	2,255	3,953	2,200	2,066	2,335	3,267	2,000
17. Utterparah School Fund	11,260	10,058	10,477	10,400	10,139	10,126	9,220	9,500
18. Pearson's Scholarship Fund	90	90	90	90	91	91	.....	90
19. Rungpore School	... ..	.....	.....		.....		3,459	.....
20. Surja Kanta's Scholarship Fund	.....	48	.....	..	.....	49	44	60
21. Haraballab Narain Sing's Scholarship Fund	200	200	7	200	201	202	86	200
22. Chupra School Fund	200	200	.....	2,000	201	202	1,230	200
23. Goodeve's Prize Fund	28	28	28	28	28	28	28	28
24. Norman Testimonial Fund	140	140	140	140	141	140	135	140
25. Promathanath Roy Fund	414	432		430	417	436	1,199	250
26. Hara Cumar Tagore's Sanskrit Scholarship Fund ...	240	.....	.....	.....	242	.....	.....	.....
27. Prasanna Cumar Tagore's Law Scholarship Fund ...	240	... .	.....	.....	242	.....	.....	.....
Charitable Funds.								
28. Chupra Hospital Fund	2,400	2,520	3,503	2,500	2,606	2,537	2,299	2,000
29. Unna Chattra Fund	908	1,069	958	900	914	916	1,019	900
30. Bhuddruck Charitable Dispensary	291	291	.....	291	293	295	.....	250
31. Prasanna Nath Roy's Fund	5,104	5,096	6,817	5,087	5,117	5,860	4,835	4,713
32. European Lunatic Asylum Fund	200	200	1,056	200	....	202	.....	.....
33 Samboo Nath Pundit's Hospital Fund	840	.....	.....	840	843	.....	.....	840
Miscellaneous Funds.								
34. Mirza Mohamed Hossain's School and Serai Fund ...	1,085	1,009	1,111	1,000	1,093	1,008	1,042	1,000
35. Sha Bunwari Lall's Building and Serai Fund	3,000	3,000	.....	3,000	3,022	3,021	3,728	2,500
36. Chinsurah Poor Fund	1,560	1,560	1,932	1,560	1,571	1,572	1,644	1,560
37. Prince Golam Mohammed's Trust Fund	16,990	16,990	23,959	17,038	15,752	15,079	15,559	15,500
38. Hackney Carriage Fund, Calcutta	21,067	21,000	26,598	21,000	19,000	14,410	19,168	18,400
39. Ditto ditto, Hooghly	.....	.....	.....	.....	.....	112	.....	.....
40. Ditto ditto, Howrah	25	676	.....	.....	.....	.....	.....	.....
41. Boat Registry Fund	2,500	2,500	2,400	2,500	1,342	1,342	4,699	1,300
42. Steam-boat Survey Fee Fund	1,015	1,015	288	250	1,022	1,073	305	250
43. Burdwan Relief Fund	1,000	1,000	997	1,000	10	5	13	.....
44 Hooghly Emambarao Fund	.....	31,606	46,904	... ..	.....	30,728	41,537	6,000
45. Calcutta Female Orphan-house Fund	.....	380	10,190	.....	.....	383	9,802	.....
46 Sheriff's Fees	.....	4,903	4,410	.....	.....	4,938	4,093	4,100
47. Midnapore Cyclone Relief Fund	.....	.....	500	.....	.....	.....	1,553	.....
48. Steam-boiler Fund	.....	.....	.....	.....	.....	.....	10,202	.....
Total ...	81,300	1,17,249	1,56,856	81,000	75,000	1,06,082	1,48,480	80,000

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78
TRUSTS AND ENDOWMENTS	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs
ABSTRACT.								
Opening balance	.	62,631		62,631		61,631	53,255	61,631
Education	28,735		28,735		22,843		32,977	
Medical	4,699		4,699		9,776		3,578	
Miscellaneous receipts	47,769		47,769		84,595		71,418	
Sundry receipts	97		97		35		48,883	
		81,300		81,300		1,17,249	1,56,856	81,000
GRAND TOTAL ...	.....	1,43,931	..	1,43,931		1,78,880	2,10,111	1,42,631
DETAILS								
Education—								
Fees from schools	9,700		9,700		8,500		10,205	
Income from Endowments—								
Interest on Government securities	14,958		14,958		11,284		15,843	
Rent of lands and houses	2,831		2,831		2,831		5,864	
Contributions	638		638		228		1,005	
Miscellaneous	608		608		.....		.....	
		28,735		28,735		22,843		32,977
Medical—								
Hospital receipts	.....				.....		717	
Income from Endowments—								
Interest on Government securities	1,931		4,931		6,247		1,865	
Rent of lands and houses	120		120		120		23	
Contributions	1,508		1,508		200		973	
Fees and fines	.....				600		.....	
Miscellaneous	1,140		1,140		2,609		.....	
		4,699		4,699		9,776		3,578
Miscellaneous Receipts—								
Interest	22,768		22,768		27,840		37,722	
Rents	461		461		26,668		.....	
Miscellaneous fees and fines	24,540		24,540		30,089		33,696	
		47,769		47,769		84,595		71,418
Sundry receipts—Contribution	97		97		35		.....	
		97		97		35		
Miscellaneous	.....				.....		48,883	
		81,300		81,300		1,17,249	1,56,856	
GRAND TOTAL ...	.....				.....			

Net decrease—Rs. 35,949.

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Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.		Sanctioned estimate, 1878-79.		Estimate, 1877-78.		Actuals, 1876-77.	Regular estimate, 1877-78.
TRUSTS AND ENDOWMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	4,000		4,000		.....		4,614	
Education	25,521		25,521		25,159		26,193	
Medical	10,949		10,949		11,549		11,176	
Minor Establishments	20,203		20,203		38,879		19,611	
Miscellaneous	13,514		13,514		29,178		86,886	
Public Works	813		813		1,317		.....	
Total ...		75,000		75,000		1,06,082	1,48,480	80,000
Closing balance ...	.....	68,931		68,931	.....	72,798	61,631	62,631
GRAND TOTAL ...	.....	1,43,931		1,43,931	...	1,78,880	2,10,111	1,42,631
DETAILS.								
Refunds—								
Refunds	4,000	4,000	4,000	4,000	.....		4,614	
Education—								
Head-masters, Masters and Teachers					1,860		16,707	
Servants					140			
Scholarships	25,521		25,521		22,843		9,277	
Contingencies					316			
Prizes							200	
		25,521		25,521		25,159	26,193	
Medical—								
Hospital Establishments—								
Allowance to Assistant Surgeons	720		720		720		2,089	
Native Doctors	1,920		1,920		2,280			
Compounders and Dressers	1,140		1,140		1,104		4,854	
Clerks and servants	2,042		2,042		2,151			
Diet of patients	1,809		1,809		1,464		.....	
Cost of medical stores					.....		304	
Cost of medicines	1,265		1,265		2,210		958	
Travelling allowance	...				....		60	
Hospital charges	1,262		1,262		352		.....	
Stationery	48		48		46		2,921	
Contingencies	743		743		1,202			
		10,949		10,949		11,549	11,176	
Minor Establishments—								
General Management—								
Proportion of cost of establishment in Controlling and Account Offices	504		504		733		2,141	
Contingencies	...				.....		89	
Miscellaneous Establishment—								
Clerks and servants	13,452		13,452		20,866		15,000	
Service postage stamps	....				.....		5	
House rent	960		960		900			
Printing charges	180		180		204			
Stationery	.....				7		1,386	
Office expenses	.....				2,520			
Municipal rates and taxes	201		201		141		.....	
Miscellaneous	4,906		4,906		4,508		.....	
		20,203		20,203		38,879	19,611	
Miscellaneous—								
Examination Charges—								
Fees for examining candidates for steam-boat survey ..	.....				.....		300	
Pensions and Gratuities chargeable to Local Funds—								
Pensions	1,560		1,560		1,560		1,634	
Donations	1,786		1,786		1,981		....	
Miscellaneous and unforeseen charges—								
Miscellaneous	151		151		10,144		58,710	
Charitable donations	9,990		9,990		10,590		11,991	
Office and ground rent	27		27		...		..	
Sheriff's fees	...				4,003		4,049	
Balance at credit transferred to Provincial Fund ...	.....	13,514		13,514	....	29,178	10,202	
	.....						86,886	
Public Works—								
Petty construction and repairs	813	813	813	813	1,317	1,317		
Total ...	.....	75,000		75,000	.....	1,06,082	1,48,480	

Net decrease—Rs. 31,082.

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Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1878-79.	Sanctioned estimate, 1878-79.	Estimate, 1877-78.	*Actuals, 1876-77.	Regular estimate, 1877-78.
TOWN FUND (UNDER ACT VI OF 1868) AND CHOWKIDAREE FUND (UNDER ACT XX OF 1856, OR ACT VI (B.C) OF 1870).					
ABSTRACT.					
Balance at credit transferred to municipalities	.....	.....	.....	1,50,294	
Total ...	.....		.....	1,50,294	

Balance transferred to Imperial Accounts with reference to Bengal Government letter No. 317, dated 24th January 1877, and Comptroller-General's No. 1025, dated 28th October 1876.

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Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1878-79	Sanctioned estimate 1878-79	Estimate, 1877-78.	Actuals, 1876-77.	Regular estimate, 1877-78.
TOWN FUND (UNDER ACT VI OF 1868) AND CHOWKIDAREE FUND (UNDER ACT XX OF 1856 OR ACT VI (B C) OF 1870).					
ABSTRACT.					
Opening balance	... ..		... .	40,670	
Sundry Receipts—					
Deficit balance at the close of 1876-77 transferred to Municipal Fund			.....	1,05,012	
Chowkidaree Fund—					
Sundry Receipts—					
Balance at debit on 31st March 1876 transferred to Municipal Fund	.....		...	4,612	
Total ...	.....		.... .	1,09,694	
GRAND TOTAL ...	.....		... .	1,50,294	

Balance transferred to Imperial accounts with reference to Bengal Government letter No. 317, dated 24th January 1877, and Comptroller-General's No. 1025, dated 28th October 1876.

C. E. G.—Reg. No. 17479—25-3-78.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 23RD MARCH 1878.

RESOLUTION.

READ—

Memoranda from Accountant-General, Nos. 2531C and 2688C, dated respectively the 14th February and 6th March 1878, submitting the estimate of receipts and charges of Local and Trust Funds for 1878-79.

THE following table shows the estimates of the coming year compared with the actuals of the previous year and the estimates of the current year for all the Local Funds under the Government of Bengal, as submitted by the Accountant-General.

	Actuals, 1876-77				Original Estimate, 1877-78.		Regular Estimate, 1877-78.			Original Estimate, 1878-79.		
	Opening balance.	Receipts.	Charges.	Closing balance.	Receipts.	Charges.	Receipts.	Charges	Closing balance.	Receipts	Charges	Closing balance.
	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
District Road Fund	11,19,296	31,44,511	26,62,284	15,98,523	31,73,000	31,97,803	31,00,000	30,00,000	16,98,523	28,98,000	28,98,400	16,98,123
Ditto Account	20,133	1,46 490	99,842	66,781	1,83,000	1,84,144	1,03,000	1,00,000	69,781	1,03,000	1,08,450	69,331
Zemindaree Dák Fund	87,710	2 27,067	2,44 608	70,169	2,59,444	2,68,107	2,50,000	2,60,000	60,169	2,70,800	2,89,200	41,769
Estates Improvement Fund	27,803	1,23,691	75,965	75,529	1,11,608	1,25,718	1,23,000	1,20,000	80,529	1,62,850	1,71,300	73,079
General management of Wards' Fund	40,189	70,638	61,306	49,521	61,938	42,522	60,000	60,000	49,521	59,200	44,700	64,021
Inland Labour Transport Fund	1,28,084	1,37,925	32,662	2,33,347	1,15,918	37,645	1,40,000	1,56,000	2,17,347	1,44,400	41,800	3,19,947
Cantonment Fund	8,075	33,974	32,804	9,245	42,065	46,455	34,000	34,000	9,245	42,500	43,650	8,095
Salt Reward Fund	52,982	9,430	6,687	55,725	10,502	6,932	9,000	5,000	59,725	8,300	7,300	60,725
Pooree Pilgrim Fund	15,170	14,812	13,415	16,567	12,970	17,673	9,000	17,000	8,567	9,100	13,300	4,367
Encamping Ground Grazing Fund	228	355	517	66	212	261	300	250	116	250	50	316
Juggernath Road Fund	781	715	501	995	1,080	1,455	1,200	1,000	1,195	700	1,500	395
Town Improvement Fund	2,084	4,960	9,829	6,953	2,040	5,639	6,000	6,000	6,953	6,100	6,950	7,303
Balasore Port Fund	1,687	4,696	3,650	2,733	4,200	1,215	4,600	6,000	733	4,200	2,550	2,383
Chittagong Port Fund	24,889	19,698	36,958	7,629	33,050	27,401	20,000	40,000	12,371	24,300	67,400	55,471
Cuttack Port Fund	.....	17,331	18,540	1,269	12,100	12,361	36,000	30,000	4,791	30,200	27,800	7,191
Pooree Port Fund	.....	1,639	493	1,146	760	704	1,000	2,000	2,148	800	1,050	2,398
Hospital Port Dues Fund	1,37,901	51,198	72,880	1,16,221	41,464	41,835	60,000	60,000	1,16,221	55,000	50,000	1,21,221
Town Tax Fund	9,346	.....	.....	9,346	.....	.....	.....	.....	9,346	.....	.....	9,346
Customs Confiscation Fund	73,755	.....	73,755	.....	.....	.....	.....	..	.....	.....	.....	.....
Copying Fee Fund	3,899	4,154	335	.....	.....	.....	.....	.....	.....	.....	.....	.....
Serai Fund	439	.....	439	.....	.....	.....	.....	.....	.....	.....	.....	.....
Strand Bank Fund	21,681	.....	21,681	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bazar Fund	3,708	.....	3,708	.....	.....	.....	.	.....	.....	.....	.....	.....
Chyebassa Road Fund	656	.....	656	.....	.....	.....	..		.....	.....	.....	.....
Zoological Garden Fund	.....	.....	.....	.....	.....	.....	14,000	16,000	2,000	44,300	44,500	2,300
Total ...	17,70,532	40,12,660	34,80,105	23,03,087	40,70,311	40,16,124	39,72,500	39,13,250	23,62,337	38,65 000	38,16,000	24,12,337

2. *District Road Fund.*—This fund represents the aggregate receipts and charges of the district funds created by Act X (B.C.) of 1871. The receipts for 1878-79 are estimated at Rs. 28,98,000, against Rs. 31,00,000 in 1877-78. The decrease is owing to the fact that receipts from ferries are now credited to Provincial Services. The Accountant-General's estimates of receipts and charges under this fund, being based upon the estimates of the local committees, are accepted. But the attention of the Public Works Department will be drawn to the large balances to credit of this fund, and to the necessity of steps being taken to ensure that District Committees utilise fully the funds they raise.

3. *District Road Account.*—This fund is maintained to show the receipts and charges on account of the construction and repairs of roads in the three districts of Bengal to which the Road Cess Act has not been extended. The Accountant-General's estimates are accepted; but the sum of Rs. 50,000, estimated as the annual contribution from Provincial Funds, should not be granted to District Committees for expenditure without the specific sanction of this department. The grants that may be made by the Public Works Department to each district should be reported to the Financial Department for confirmation.

4. *Zemindari Dák Fund; Government Estates Improvement Fund; General Management of Wards' and Attached Estates; Cantonment Fund.*—The Accountant-General's estimates under these funds are accepted.

5. *Inland Labour Transport Fund.*—From the balance to the credit of this fund at the close of 1877-78, the Lieutenant-Governor has assigned the sum of 2 lakhs of rupees to the Public Works Department for carrying on the Assam emigration road from Rungpore to Dhoobree, and for providing rest-houses and accommodation for the emigrants to the tea districts who will follow this route. This will reduce the estimated opening balance of 1878-79 to Rs. 17,347. Looking to the flourishing condition of this fund, the Lieutenant-Governor considers that the cost of the Protective Establishments in Assam, from which it was relieved in May 1870, may now fairly be debited to it instead of to Imperial Funds. The Government of India will be addressed to that effect. The annual charge to the fund will be Rs. 10,248, as reported by the Chief Commissioner of Assam in his letter No. 3032, dated 27th November. Adding that amount, or in round numbers 10,200, to the estimated charges of 1878-79, the closing balance of that year will be Rs. 1,09,747.

6. *Salt Reward Fund.*—The estimates of receipts and charges for 1878-79 have been transferred to Provincial Services under the major head 'Salt,' to which they more properly belong. The accumulated balances have similarly been transferred, and will be absorbed in the general provincial balance. This fund will therefore disappear from the accounts and estimates of local funds from the beginning of 1878-79.

7. *Pooree Pilgrim Fund; Juggernath Road Fund; Encamping Ground Grazing Fund.*—The Accountant-General's estimates for 1878-79 under these three funds are accepted.

8. *Town Improvement Fund.*—This fund exists only in Pooree and Goalundo, and the estimates for 1878-79 are accepted. But the General (Municipal) Department of this Office will be asked to take into consideration the question whether it should continue to be maintained as a separate fund.

9. *Balasore Port Fund.*—The receipts are estimated at Rs. 4,200, and the charges at Rs. 2,550, for 1878-79. But provision will have to be made for the following charges, which are not entered in the Accountant-General's estimate, viz.—

	Rs.
Salary of port officer	3,600
Travelling allowance	150
Service postage stamps	25
Contingencies	1,500
Total ...	5,275

The estimate of charges will therefore be raised to Rs. 7,825; and as this will cause a deficit in the finances of the fund, the Lieutenant-Governor has been pleased to sanction a contribution thereto from the provincial balances of Rs. 3,000 for the year 1878-79.

The estimate will then stand as follows:—

	Rs.	Rs.
Opening balance		733
Receipts	4,200	
Contribution	3,000	
		7,200
Total		7,933
Charges		7,825
Closing balance		108

10. *Chittagong Port Fund.*—The figures of the regular estimate for 1877-78, submitted by the Accountant-General, assume that this fund will close for that year with a debit balance of Rs. 12,371. The Lieutenant-Governor does not accept these figures. It appears from the monthly accounts submitted by the Accountant-General that the actual receipts for the first nine months of 1877-78 aggregated nearly Rs. 17,000, and that the charges amounted to about Rs. 30,000. On these data it may safely be assumed that the receipts for the year 1877-78 will come up to Rs. 20,000, and that the charges will not exceed Rs. 33,000. The regular estimate for that year will therefore stand thus—

	Rs.
Opening balance	7,629
Receipts	20,000
	27,629
Charges	33,000
Closing debit balance	5,371

For 1878-79 the Accountant-General has estimated the receipts at Rs. 24,300, and the charges at Rs. 67,400, thus showing a further deficit in the balances of this fund. The Lieutenant-Governor has ascertained at his recent visit to Chittagong that several of the proposed local improvements are not really required. The Commissioner will be called on for a revised estimate of the charges for 1878-79.

An application has been made to the Government of India to renew the sanction given in 1874 to a loan of Rs. 90,000 for the purposes of the port. The whole of that sum will, however, certainly not be required, and the Lieutenant-Governor will defer passing orders on the estimates of this fund until the Commissioner's revised estimate is received. Meantime the Accountant-General's figures may stand provisionally.

A sum of Rs. 1,714 has been entered by the Accountant-General as the salary of the port officer. It is not clear why this amount has been entered; but as it appears to be in accordance with the system on which the charge has been made in former years, the provision may stand. There are really two port officers—one on a salary of Rs. 550, and the other on Rs. 250 per mensem.

The charge for registration of cargo-boats should be reduced from Rs. 360 to Rs. 200, which is the amount of the estimated receipts under this item.

11. *Cuttack (False Point) Port Fund.*—The receipts are estimated at Rs. 30,200 for 1878-79, but this includes a sum of Rs. 14,100 put down as receipts from port dues on vessels. It appears to the Lieutenant-Governor that Rs. 12,000 would be a safer estimate. The total of receipts will therefore be reduced to Rs. 28,100. The charges are estimated at Rs. 27,800, but this sum must be revised with reference to actual requirements. For instance, the cost of establishment has been put down at Rs 4,848, whereas under Government order No. 2405, dated the 20th August 1877, Rs. 4,008 were sanctioned. The estimate has been reduced accordingly. The salary of the port master is put down at Rs. 3,000. The pay of this officer is Rs. 4,800 per annum, of which Rs. 1,800 should be charged against the Pooree Port Fund. But that fund is quite unable to bear the charge at present, and the whole charge must therefore be entered against the Cuttack Port Fund. A provision of Rs. 250 should also be made for travelling allowance, and Rs 30 for service postage stamps. The other items in the Accountant-General's estimates are accepted, with the exception of the entry for light-houses, which is understood to refer only to the proposed local light at the point of Dowdeswell Island at the entrance of the port. This light will not now be required, and the sum of Rs. 540 provided on this account should be taken out of the estimate.

12. *Pooree Port Fund.*—The Accountant-General's estimates of receipts and charges are accepted; but as it appears that, according to these estimates, the fund will have a debit balance at the end of 1878-79, the Lieutenant-Governor

has been pleased to sanction a contribution from provincial balances of Rs. 2,500 to cure the deficit.

13. *Hospital Port Dues Fund.*—From the balance to credit of this fund at the close of 1877-78, the Lieutenant-Governor has granted Rs. 50,000 for hospital improvements. The Accountant-General's figures, showing the opening balance for 1878-79, will be reduced accordingly, and the closing balance for that year taken at Rs. 71,221. It is, however, the Lieutenant-Governor's intention to make further grants from this fund in the course of the year.

14. *Zoological Garden Fund.*—This is the first time that this fund appears in the estimate of local funds. The estimates for 1878-79 show a small deficit balance at the end of the year of Rs. 300. This arises from the addition by the Accountant-General of a small sum for general management to the estimates sanctioned by the Government. The attention of the Zoological Committee will be called to this small deficit in the estimate, in order that steps may be taken to prevent any actual deficit in the accounts of the year.

15. *Darjeeling Improvement Fund.*—This fund has hitherto been classified under Provincial Reserve, but under Government orders Nos. 2538-40T, dated the 24th October 1877, it becomes a purely local fund, in the technical acceptation of the term, and its receipts and charges will henceforth be treated under head of local funds. The estimated receipts for 1878-79 will be Rs. 14,744, and the Accountant-General's estimate of the charges for Rs. 14,792 will be reduced to Rs. 14,000.

16. *Town Tax Fund.*—This is an obsolete fund. In orders No. 491, dated the 15th February 1877, the Accountant-General was directed to write off its surplus balance of Rs. 9,346 to the credit of the Provincial Reserve Fund, and thus to close the fund entirely. But on examination it was found that revenues to the amount of Rs. 2,325 properly belonging to the Police Clothing Fund were wrongly credited to the Town Tax Fund. The error has been corrected in the accounts of 1877-78, but no deduction has been made by the Accountant-General in the estimate of 1878-79 to show the portion credited to Police Clothing Fund. The amount is very small and will make no appreciable difference in the general estimates of local fund for 1878-79, and therefore the Accountant-General's figures have not been altered, but he will be directed to see that the necessary corrections are made in the accounts of 1877-78.

17. Subject to the above remarks, the estimate of local funds for 1878-79 will stand as follows:—

	Opening balance.	Receipts.	Charges.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
District Road Fund	16,98,523	28,98,000	28,98,400	16,98,123
Ditto Account	69,781	1,03,000	1,03,450	69,331
Zemindaree Dák Fund ...	60,169	2,70,800	2,89,200	41,769
Government Estates' Improvement Fund ...	80,529	1,63,850	1,71,300	73,079
Inland Labour Transport Fund	17,347	1,44,400	52,000	1,09,747
Cantonment Fund	9,245	42,500	43,650	8,095
General Management of Wards' and Attached Estates	49,521	59,200	44,700	64,021
Pooree Pilgrim Fund	8,567	9,100	13,300	4,367
Juggernath Road Fund	1,195	700	1,500	395
Town Improvement Fund	—6,953	6,100	6,950	—7,803
Encamping Ground Grazing Fund	116	250	50	316
Balasore Port Fund	733	7,200	7,825	108
Chittagong ditto	—5,371	24,300	67,400	—48,471
Cuttack ditto	4,791	28,100	28,500	4,391
Pooree ditto	—2,148	3,300	1,050	102
Hospital Port Dues Fund	66,221	55,000	50,000	71,221
Zoological Garden Fund	—2,000	44,300	44,600	—2,300
Darjeeling Improvement Fund	.....	14,744	14,000	744
Town Tax Fund	9,346	.....	... .	9,346
Total ...	20,59,612	38,74,844	38,37,875	20,96,581

18. *Trust Funds.*—The estimates of receipts and charges of Trust Funds for 1878-79 compare as follows with the figures of previous years :—

		Actuals, 1876-77.	Estimate, 1877-78.	Regular estimate, 1877-78.	Estimate, 1878-79.
		Rs.	Rs.	Rs.	Rs.
Opening balance	...	53,255	61,631	61,631	60,131
Receipts	...	1,56,856	1,17,249	81,000	81,300
Total		2,10,111	1,78,880	1,42,631	1,43,931
Charges ...	..	1,48,480	1,06,082	80,000	75,000
Closing balance	..	61,631	72,798	62,631	68,931

The Accountant-General's figures for 1878-79 are accepted.

Of the above funds there are 27 funds, called Educational Trust Funds, the proceeds of which are devoted to the advancement of education in Bengal. It is, however, understood that there are other such funds in charge of departmental authorities, the accounts of which are not shown in Government books. The question of dealing with these funds in a more regular and systematic manner is under the consideration of Government.

ORDERED that a copy of this Resolution and of the Estimate be forwarded to the Government of India, Financial Department, and to the Accountant-General.

Also that copies as above be forwarded to the Public Works Department of this Government, and to the Judicial, Political, Revenue, and General Departments of this Office.

Also that extract paragraph 10 of the Resolution and the Estimate of the Chittagong Port Fund be forwarded to the Commissioner of Chittagong, with a request that a revised estimate of the fund may be submitted at an early date.

Also that extract paragraph 14 of the Resolution and the Estimate of the Zoological Garden be forwarded to the Honorary Secretary, Zoological Committee, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

Nos. 1115-23.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

C. E. G.—Reg. No. 18166—25-3-78.

FINANCIAL DEPARTMENT.

MISCELLANEOUS—No. 2266.

CALCUTTA, { DATED THE 26TH JULY / ISSUED THE JULY } 1877.

FROM A. MACKENZIE, ESQ.,

Offg. Secy. to the Govt. of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

SIR,

WITH reference to the correspondence ending with Mr. Lyall's letter No. 461, dated the 18th ultimo, regarding the management of the Zoological Gardens at Alipore, I am directed to state, for the information of the Government of India, that in accordance with the original plan of Sir Richard Temple, reported in the letter from this office, No. 958, dated the 2nd April last, and to which a general approval was accorded by His Excellency the Governor-General in Council in your office letter No. 344, dated the 30th idem, the Accountant-General was directed to open a separate local fund in his books, to be called "Zoological Gardens Fund," all receipts and disbursements of the garden being shewn under this fund. He, however, points out that under the Resolution of the Financial Department, No. 1275, dated the 19th ultimo, the sanction of the Government of India in that Department must be obtained before any new fund can be constituted, and he requests that such sanction may be obtained in the present case. Mr. Barbour is also of opinion that it would be a simpler mode of account if, as in the case of the Botanical Garden, the receipts and expenditure of the Zoological Garden were shown under a minor head of the Provincial Services.

2. The Lieutenant-Governor does not see how it would be possible to adopt the Accountant-General's suggestion. The financial position of the two gardens is far from being similar. The Botanical Garden is maintained entirely from the Provincial Revenues; its receipts and expenditure therefore are rightly included in the Provincial Services Budget. The Zoological Garden, on the other hand, derives its income chiefly from private sources, such as subscriptions, donations, &c., and receives only a grant-in-aid from Government, which is limited to Rs. 20,000 a year. If Government were to credit the accumulated subscriptions to its Provincial Revenues, the proceeding would be open to misconstruction, and the probability is that private subscriptions would entirely cease. The Lieutenant-Governor therefore thinks that the fund of the Zoological Garden should be kept separate from the Provincial Services. The accounts of the garden will, however, be brought strictly under the budget system, and the budget estimate of the garden will be submitted annually to the Lieutenant-Governor for sanction.

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3. I am also to submit that there is another objection to bringing the Zoological Garden under Provincial Services. If the garden be made a branch of the Provincial Services, its officers would have a claim upon Government for pension and leave allowances under the Financial Codes. But if its fund be made a separate local fund, they would not be entitled to these privileges, unless they made the usual contribution from their salaries.

4. Under these circumstances, I am to request that the sanction of the Government of India in the Financial Department may be obtained to the opening of a new local fund in the Accountant-General's books, to be called "Zoological Gardens Fund."

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Offg Secy. to the Govt. of Bengal.

C. E. G.—Reg. No. 11152—30-7-77.

No. 2861, dated Simla, the 31st August 1877.

From—R. H. HOLLINGBERY, Esq., Asst. Secy. to the Govt. of India, Financial Dept.,
To—The Secretary to the Government of Bengal, Financial Department.

IN acknowledging the receipt of your letter to the Secretary in the Department of Revenue, Agriculture, and Commerce, No. 2266, dated the 26th July 1877, I am directed to state that the Hon'ble the President in Council sanctions a separate local fund being opened in the books of the Accountant-General, Bengal, to be called "Zoological Gardens Fund," for the purpose of showing the receipts and disbursements of the Zoological Gardens at Alipore.

COPY forwarded to the Department of Revenue, Agriculture, and Commerce for information, and to the Accountant-General, Bengal, and the Comptroller-General for information and guidance.

No. 2995.

COPY forwarded to the Honorary Secretary to the Zoological Garden Committee for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Miscellaneous,*
The 11*th September* 1877.

T. B. C.—Reg. No. 12791—12-9-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 680.

CALCUTTA, { DATED THE 19TH FEBRUARY / ISSUED THE — FEBRUARY } 1878.

FROM A. MACKENZIE, ESQ.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

IN forwarding for the information of the Government of India, in the Financial Department, a Resolution by the Lieutenant-Governor, dated this day, on the budget estimates of the Provincial Reserve Fund for 1878-79, I am directed to invite the special attention of His Excellency the Governor-General in Council to paragraph 1 thereof, and to beg that the Government of India would be pleased to take into very early consideration the proposals therein set forth, which would, the Lieutenant-Governor believes, have the effect of very much simplifying the accounts of the Provincial Government.

I have the honor to be,
SIR,
Your most obedient servant,

A. MACKENZIE,
Secretary to the Govt. of Bengal.

S. J. D'S.—Reg. No. 17431—20-2-78

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No. 1072.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts and Finance.

Fort William, the 20th February 1878.

Read again the following Account Proceedings:—

November 1871, Nos. 40 to 50
April 1873, No. 14.

RESOLUTION.—By Resolution No. 4803, dated 10th November 1871, the Government of India authorised the incorporation in the Provincial Accounts of the transactions of various Local Funds at the disposal of the Local Governments.

2. By Resolution No. 2452, dated 17th April 1873, this procedure was reversed, and it was determined that the transactions of all Local Funds must be recorded in the Estimates and Accounts distinctly from Provincial transactions. The object of this latter Resolution was that the Government might have the means of comparing the financial administration of the Revenues and Services surrendered to Provincial management by the Resolution No. 3334, dated 14th December 1870, with their administration under the former system.

3. The policy introduced by the Resolution No. 3334, dated 14th December 1870, has long since passed the experimental stage, and successive developments make it now practically impossible to make any useful detailed comparison of the administration under the present system with that which it superseded.

4. There appears, therefore, no sufficient reason why the Government of India and the Local Governments should any longer suffer the inconvenience of a system by which the revenue and expenditure of the Local Governments are recorded in two separate categories.

5. In connection, therefore, with the recent general extension of the financial powers and responsibilities of Local Governments, it seems to the Government of India that it will be convenient henceforth to re-incorporate in the estimates and accounts of Provincial Revenue and Expenditure those resources now recorded under "Local Funds" which are at the free disposal of each Local Government for expenditure in any part of its jurisdiction without legal let or hindrance. When this is done, the Provincial Estimates and Accounts will contain an exhaustive record of the expenditure of all funds at the unfettered disposal of the Local Governments without territorial limitations other than those of their respective jurisdictions, while the Estimates and Accounts of the transactions of Local Funds will be confined to moneys which are not the property of the Government at all, or the appropriation of which is regulated by special laws and limited to territorial units within the Provincial jurisdiction or to some specific objects.

6. Further, in order that the record of the Funded and Unfunded Debt of the State may be complete and self-contained, the Governor General in Council is pleased to decide that all loans raised locally under Provincial guarantees shall be recorded under a Head of "Local Loans raised for Material Improvements," subordinate to the Head of "Public Debt incurred," repayments of such loans being exhibited under the Head of "Public Debt discharged." The interest upon such loans should be shewn under the Head of "Interest on Funded and Unfunded Debt" (Provincial Section).

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7. In like manner, the revenue and expenditure (apart from interest on borrowed capital) of all local railways, such for example as the "Mathurá and Hattrass Line," should, henceforth, be recorded in the Imperial Estimates and Accounts under the Head of State Railways (Provincial Section).

8. The figures needful for carrying out these several orders upon the Regular Estimates of 1877-78 and the Budget Estimates of 1878-79 should be supplied at the earliest possible date. It is desirable, if possible, in effecting the incorporations here determined, to avoid the introduction of any new major Heads of Account. It is believed that all the revenue now to be incorporated will appear under one or other of the existing Heads, and that the Head of "Provincial Contributions" may be abolished, all contributions received from any of the Local Funds proper being also recorded under some existing Revenue Head.

9. In like manner, there will probably be no difficulty in distributing all the expenditure under the existing Heads of Expenditure. But each Accountant General should give such full particulars as will enable the Government of India to decide any doubtful questions of classification which may arise.

10. He should also add a list of the Local Funds of which the transactions will continue to be recorded outside the Provincial Accounts, with the reasons for the exclusion of each Fund.

Note D. Wrs.

ORDERED, that this Resolution be communicated, for information and guidance, to the Local Governments and Administrations, the Comptroller General, and to the Accountants General and Deputy Accountants General in independent charge.

R. B. CHAPMAN,

Secretary to the Government of India.

No. 743.

COPY forwarded to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 23rd February 1878.

No. 1639, dated Fort William, the 6th March 1878.

From—R. H. Hollingbery, Esq., Asst. Secy. to the Govt. of India, Financial Dept.,
To—The Secretary to the Government of Bengal in the Financial Department.

In acknowledging the receipt of your letter No. 680, dated the 19th February 1878, forwarding copy of a resolution of the Government of Bengal, relative to the inexpediency of retaining a Provincial Reserve Fund, I am directed to refer you to the resolution in this department, No. 1072, dated the 20th February 1878, and to state that steps will be taken at once for amalgamating, under Provincial Services, the local funds and revenues which are entirely at the disposal of the Provincial Governments.

W. H.—Reg. No. 18095—9-3-78.

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No. 2098.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts and Finance

Fort William, the 29th March 1878.

Read again the following Resolutions:—

No. 1072, dated 20th February 1878, and No. 1811, dated 18th May 1878, being the Financial Statement for 1878-79.

Read also—

The Estimates of Local Funds for the year 1878-79.

RESOLUTION.—By the Resolution No. 1072, dated 20th February last, now read again, the Government of India determined to incorporate in the General Accounts the principal transactions heretofore recorded as in the separate category of Local Funds.

2. In carrying out this decision upon the Estimates of 1878-79, the Government has left outside the General Accounts only the following Funds, *viz*, Cantonment, Municipal, Port, Station, and Town Funds; Educational, Dispensary, Hospital, and all other Trust or Endowment Funds; Police Remount Funds; and the few Funds specified in the Schedule annexed to this Resolution. In future, no transactions which are recorded in the public books, excepting those connected with these Funds, should be excluded from the General Accounts and Estimates and recorded under the Head of Local Funds. No new Fund should be created without a clear necessity; but, in case any new Fund is constituted which does not belong to one of the excluded classes just recited, the specific orders of the Government of India should be obtained as to whether it is to be kept outside the General Accounts, or incorporated therein. Care must be taken not to employ the device of Personal Ledger Accounts, so as to defeat the general policy now adopted, which is, that nothing shall be left outside the General Accounts which can, with propriety, be brought within them: each Accountant General and Deputy Accountant General in independent charge should submit through the Local Government to the Government of India an annual report upon the Personal Ledger Accounts upon his Books.

3. All the revenues of all the Funds now incorporated will be recorded under the new Major Head, *VI Provincial Rates*, the revenue of each Fund as now existing being classed under a separate Sub-head. Similarly, all the costs of collecting the several revenues recorded under *VI Provincial Rates* will be recorded, under corresponding Sub-heads, under the new Expenditure Head, *8 Provincial Rates*. The rest of the Expenditure now freshly incorporated in the General Accounts will be distributed, according to its character, under the several Service Heads. The several Accountants General and Deputy Accountants General in independent charge should, as soon as possible, submit to the Comptroller General only—*not to the Government of India*—Revised Estimates of General Revenue and Expenditure in 1878-79 incorporating the transactions of all Funds not excluded by this Resolution, and also Revised Local Fund Estimates for 1878-79 of the excluded Funds only, making no change in the figures already sent for these Funds. And further, a return should be made of the Revenue and Expenditure brought to account, month by month, during the three years 1875-76, 1876-77, and 1877-78, Major Head by Major Head, according to the classification of the Estimates of 1878-79, including all the incorporated items.

4. In order that the enforcement of the VIIIth Provincial Rule may not be hindered by these new arrangements, it will be necessary that each Local Gov-

ernment, in preparing the Accounts and Estimates prescribed by the XIth Rule, should state clearly how much of its opening and closing balance is at its unfettered disposal. The same particulars should be certified by the Accountant General. The opening balance of the coming year 1878-79 should be thus classified as soon as possible.

5. It is to be clearly understood that in thus incorporating the Local Fund transactions in the General Accounts, the Government of India does not intend to make any change whatever in regard to the appropriation of the Funds, which will be governed, as now, by the laws and orders from time to time applicable thereto.

ORDERED, that this Resolution be distributed for information and guidance as follows:—

1.—To the several Departments of the Government of India.
2.—To the several Local Governments and Administrations.
3.—To the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge.
4.—To the several Chiefs of Departments administered by the Government of India in the Financial Department.

R. B. CHAPMAN,

Secretary to the Government of India.

SCHEDULE.

India.—Persian Famine Relief.
Bengal.—Pooree Pilgrim Fund.
Bombay.—Barea Tribute, Esplanade Fee, Cotton Improvement, Indus Conservancy and Registration.

No. 977C., dated Calcutta, the 27th February 1878.

From—D. BARBOUR, ESQ., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honor to forward herewith a statement showing the additions to be introduced into the regular estimate of 1877-78 and the budget estimate of 1878-79, consequent on the transfer of the Provincial Reserve Fund to service heads, under the sanction conveyed in the resolution of the Government of India, Financial Department, No. 1072, dated 20th instant, authorizing the reincorporation in the estimates and accounts of Provincial Revenue and expenditure of those resources now recorded under local funds which are at the free disposal of the local Government for expenditure in any part of its jurisdiction without legal let or hindrance.

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Statement of additions to be made on the Regular Estimate of 1877-78 *and the Budget Estimate of* 1878-79 *on account of the transfer of Provincial Reserve to Service Heads.*

	Regular estimate, 1877-78.		Budget estimate, 1878-79.	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
XX.—Miscellaneous.				
Pound fees and fines	3,00,000		3,00,000	
Pleadership examination fees	12,000		6,000	
Steam-boiler fees	11,000		12,000	
Circuit-house rents	7,000		7,000	
Ferry tolls	2,64,000		4,61,000	
Road do.	12,000		10,000	
Total Miscellaneous ...	.....	6,06,000	.....	7,96,000
Canals.				
Calcutta and Eastern Canals tolls	5,00,000		5,00,000	
Nuddea rivers tolls	27,50,000		2,80,000	
Total Canals ...	.....	7,75,000	.....	7,80,000
Public Works.				
Strand bank rents	42,000		45,000	
Staging bungalow fees	12,000		11,000	
Total Public Works ...	.....	54,000	... ..	56,000
Total Receipts ...	.....	14,35,000		16,32,000
EXPENDITURE.				
Grant 8—Refunds and Drawbacks.				
Miscellaneous Refunds.				
Police clothing	30,000		25,300	
Pounds	800		900	
Fines	3,200		7,800	
Total Refunds ...	.....	33,000	.... .	34,000
Grant 15—Minor Establishments.				
Pound establishment and contingencies	1,30,000		1,41,000	
Steam-boiler ditto	10,000		12,000	
Pleadership examination contingencies...	4,500		4,000	
Circuit-houses establishment and contingencies	3,500		4,000	
Ferries	10,000		24,000	
Total Minor Department ...	.....	1,58,000	.....	1,85,000
Grant 22—Stationery and Printing.				
Printing at private Presses.				
Pounds	750		1,000	
Ferries	250		500	
Total Staff and Printing ...	.....	1,000	.....	1,500
Grant 26—Superannuations.				
Pension of Mr. Goliffe	5,000		5,000	
Total Superannuations ...	.....	5,000	.....	5,000
Grant 28—Miscellaneous.				
Municipal rates and taxation, Government buildings.				
Circuit-houses	1,800		1,800	
Pounds	200		200	
Total Miscellaneous ...	.....	2,000	.....	2,000
Canals.				
Calcutta and Eastern Canals establishment and public works	3,95,000		6,58,000	
Nuddea rivers ditto ditto	1,00,000		1,15,000	
Total Canals ...	.....	4,95,000	.....	7,73,000
Public Works.				
Maintenance of Strand Bank road and Eden Garden	40,000		50,000	
Staging bungalows establishment and public works	15,000		40,438	
Road tolls, public works	500		562	
Contributions to District Road Committees	.....		50,000	
Total Public Works ...	.. ...	56,000	.....	1,41,000
Total Expenditure ...	.....	7,50,000	.....	11,41,500

Police Cl.
17,39,000 omitted

2,75-

No. 896.

COPY forwarded to the Public Works Department of this Government for information, in continuation of endorsement No. 743, dated the 23rd February 1878.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Assistant Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 6th March 1878.

T. B. C.—Reg. No. 18035—7-3-78.

No. 1597, dated Fort William, the 11th March 1878.

From—R. H. HOLLINGBURY, ESQ., Asst. Secy. to the Govt. of India, Financial Dept.,
To—The Secretary to the Government of Bengal, Financial Department.

WITH reference to the correspondence ending with your letter No. 4268, dated the 19th December 1877, I am directed to state that the Governor-General in Council is pleased to sanction the transfer of the "charges on account of Government estates" to provincial management, with an addition to the provincial assignment of Rs. (1,40,000) one lakh and forty thousand per annum. This arrangement will take effect from the 1st April 1878 and will hold good until the next revision of the provincial assignment.

COPY forwarded to the Department of Revenue, Agriculture, and Commerce for information, and to the Comptroller-General and the Accountant-General, Bengal, for information and guidance.

No. 996.

COPY forwarded to the Secretary to the Board of Revenue for information, with reference to his letter No. 973A, dated 7th December 1877.

No. 997.

COPY forwarded to the Revenue Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 15*th March* 1878.

C. E. G.—Reg. No. 18262 -16 3-78.

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FINANCIAL DEPARTMENT.

FINANCE—No. 590.

CALCUTTA, { DATED THE 13TH FEBRUARY / ISSUED THE FEBRUARY } 1878.

FROM A. MACKENZIE, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

SIR,

REFERRING to rule XI of the rules prescribed in the Resolution of the Government of India, No. 1709, dated the 22nd March 1877, I am directed to submit herewith a statement of estimates of this Government under Provincial Service heads for the year 1878-79. The explanatory remarks on these figures will be communicated as soon as the estimates of the Provincial Reserve Fund have been passed by the Lieutenant-Governor.

2. The statements will be published in the *Calcutta Gazette* when complete.

I have the honor to be,

SIR,

Your most obedient servant,

A MACKENZIE,

Secretary to the Govt. of Bengal.

No. 591.

COPY, with copy of statement enclosed, forwarded to the Accountant-General.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 13th February 1878.

W. H.—Reg. No 17360—13-2-78.

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GENERAL PROVINCIAL

PROVINCIAL

Receipts.	Actuals, 1876-77.	Original estimate, 1877-78.	Regular estimate, 1877-78	Sanctioned estimate, 1878-79.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
1. Land Revenue ...	.....	67,000	85,000	86,000	
4. Excise	.....	64,00,000	66,01,000	69,00,000	
6. Customs	.....	48,000	58,000	58,000	
7. Salt	.....	2,20,000	2,30,000	2,23,000	
9. Stamps	.....	98,50,000	1,05,00,000	1,01,50,000	
13. Law and Justice ...	.....	7,25,000	7,26,000	7,33,000	
Jails	7,22,837	8,37,700	8,30,000	7,34,000	
Registration ...	6,31,053	6,51,500	7,00,000	8,00,000	
14. Police	65,802	69,654	70,000	79,000	
15. Marine	300	10,84,000	10,80,000	10,87,000	
16. Education	4,75,229	4,73,780	5,10,000	5,29,000	
20. Miscellaneous ...	1,04,319	11,05,940	10,87,000	10,66,000	
,, Medical	1,49,502	.....	.....	.....	
,, Printing	64,131	.....	.....	.....	
Public Works ...	3,00,033	93,000	73,000	60,500	
Contributions ...	.....	70,000			
	25,13,206	2,16,95,474	2,25,50,000	2,25,05,500	
Debt heads	2,82,229	3,00,000	3,00,000	3,00,000	
	27,95,435	2,19,95,474	2,28,50,000	2,28,05,500	
Imperial assignment	1,11,11,574	48,32,000	48,53,000	44,64,000	
	1,39,07,009	2,68,27,474	2,77,03,000	2,72,69,500	
Opening balance ...	5,00,000	47,692	2,87,265	10,20,265	
	1,44,07,009	2,68,75,166	2,79,90,265	2,82,89,765	

ESTIMATES, 1878-79.

SERVICES.

Charges	Actuals, 1876-77.	Original estimate, 1877-78.	Regular estimate, 1877-78.	Sanctioned grants, 1878-79.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
3. Refunds	41,846	5,17,000	5,25,000	5,23,000	
4. Land Revenue ...	.....	24,46,000	23,61,000	23,91,000	
5. Forest	.....	1,020	1,000	1,000	
6. Excise	.....	3,19,000	3,10,000	3,26,000	
7. Customs	.....	6,97,000	6,80,000	6,79,000	
8. Salt	.....	40,200	40,000	41,000	
10. Stamps	.....	2,38,000	3,26,000	3,33,000	
14. Administration ...	.....	13,12,340	12,59,000	13,15,000	
15. Minor Departments	3,90,133	2,99,260	2,57,000	2,56,000	
16. Law and Justice ...	.....	65,44,720	63,89,000	65,17,000	
„ Jails	16,42,211	16,05,374	16,28,000	15,55,000	
„ Registration ...	4,80,581	5,19,416	4,90,000	4,72,000	
17. Police	39,96,815	40,79,042	40,34,000	39,08,000	
18. Marine	1,083	10,98,974	11,17,000	11,17,000	
19. Education	24,47,958	25,10,940	24,25,000	25,72,000	
20. Ecclosiastical ...	.....	10,000	9,000	9,000	
21. Medical	13,62,918	13,23,023	13,34,000	12,07,000	
22. Stationery ...	.....	4,98,000	4,27,000	4,27,000	
„ Printing	2,95,243	2,81,000	2,58,000	1,85,000	
28. Miscellaneous ...	3,41,514	3,03,660	3,00,000	2,94,000	
Public Works ...	25,59,247	24,84,338	25,00.000	24,90,000	
Rents, Rates, and Taxes.	1,95,739	.....	.....	.....	
Contributions ...	1,81,449	.....	.....	.....	
	1,39,36,737	2,71,28,307	2,66,70,000	2,66,18,000	
Debt heads ...	1,83,007	3,00,000	3,00,000	3,00,000	
	1,41,19,744	2,74,28,307	2,69,70,000	2,69,18,000	
Closing balance ...	2,87,265	5,53,141	10,20,265	13,71,765	
	1,44,07,009	2,68,75,166	2,79,90,265	2,82,89,765	

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PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICE BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1878-79.

CALCUTTA,
The 25th March 1878.

J. E. T. NICOLLS, Major-Genl, R. E.,
Secy. to Govt. of Bengal, P. W. D.

Bengal P. W. Dept. Press.—3—1878—304.

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GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF PROVINCIAL SERVICE PUBLIC WORKS REVENUE IN BENGAL FOR THE YEAR 1877-78.

BUDGET-ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1878 TO 31ST MARCH 1879.

	BUDGET-ESTIMATE, 1878-79.	BUDGET-ESTIMATE, 1877-78.	REGULAR ESTIMATE, 1877-78.
	Rs.	Rs.	Rs.
Rents of quarters for Officers, the return from which are expected to yield interest on the cost of construction	.....	.....	
Ditto of Buildings, the returns from which are expected to yield any interest on the cost of construction	45,000	44,000	
Casual rent of Buildings*	2,000	2,000	
Sales of Buildings	500	600	
Ditto of Tools and Plant	2,000	4,000	
Ditto of Produce	1,000	1,800	
Ditto of old Materials	3,000	2,000	
Value of Materials received from old Buildings	1,000	1,000	
Unclaimed Deposits	.....	600	
Fines, Refund and Miscellaneous	6,500	13,000	
Addition made by the Revenue Department of this Government...	.....	24,000	
Tolls on Calcutta and Eastern Canals	5,00,000	5,00,000	
Ditto on Nuddea Rivers	2,80,000	2,75,000	
*Ditto on Ferries on Provincial Roads	60,000	50,000	
*Ditto on Bars on ditto ditto	10,000	10,000	
Rents from Strand Bank	45,000	42,000	
Ditto from Staging Bungalow	11,000	12,000	
Total ... To be realized in Public Works Department ...	9,67,000	9,82,000	
Deduct items marked * included in Civil Budget	70,000	.....	
Net Total ...	8,97,000	9,82,000	

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF EXPENDITURE ON PUBLIC WORKS FROM PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR FROM 1ST APRIL 1878 TO 31ST MARCH 1879.

	Reference to detailed Estimate.	Budget-Estimate, 1878-79.	Budget-Estimate, 1877-78.	Regular Estimate, 1877-78.
Original Works.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4 to 9	19,61,450	4,53,200	
Communications	10 to 15	13,63,181	3,32,495	
Miscellaneous Public Improvements	15	17,500	6,500	
		33,42,131	7,92,195	
Repairs.				
Civil Buildings	16 to 37	2,82,917	2,84,977	
Communications	38 to 53	9,76,088	11,02,150	
Miscellaneous Public Improvements	54 to 55	21,325	18,000	
		12,80,330	14,05,127	
Total Works and Repairs.				
Civil Buildings	...	22,44,367	7,38,177	
Communications	...	23,39,269	14,34,645	
Miscellaneous Public Improvements	...	38,825	24,500	
		46,22,461	21,97,322	
Establishment	62 to 67	10,10,658	9,26,485	
Tools and Plant	68	62,363	69,450	
Stock and Suspense	69	.....	.....	
Grand Total ..		56,95,482	31,93,257	

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

	1878-79.						Budget-Estimate, 1877-78.	Regular Estimate, 1877-78.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
Provision from Provincial Services—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ..	30,50,799	12,80,180	10,10,658	62,363	...	54,04,000	31,48,257	
In England ..	...	...	...	...	...	...	...	
Total as above ..	30,50,799	12,80,180	10,10,658	62,363	...	54,04,000	31,48,257	
Provision from Contributions—								
In India ..	2,91,332	150	...	...	...	2,91,482	45,000	
Grand Total ..	33,42,131	12,80,330	10,10,658	62,363	...	56,95,482	31,93,257	

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PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasury and Record-rooms.	Orissa ..	Pooree ..	1	Additional accommodation in the Collectorate Office building .. .. ..
	Dacca ..	Bhola ..	2	Constructing pucca Treasury and Record-room ..
	" ..	Patoonkhally ..	3	Ditto ditto ditto ..
	" ..	Furreedpore ..	4	Ditto two rooms on east of the Magistrate's building .. ..
	Chittagong ..	Noakholly ..	5	Ditto a detached building for records ..
	" ..	Chittagong ..	6	Ditto an amalgamated office for Judge and Commissioner, and repairs to Judge's Court for accommodation of Madrassa .. ..
	Bhagalpur ..	Bhagalpur ..	7	Additions and alterations to the Collectorate to provide accommodation for the Office of the District Superintendent of Police .. ..
	Dinagepore ..	Dinagepore ..	8	Erecting new iron record racks for the Collector's Court.. .. .. ..
	" ..	" ..	9	Internal fittings with wooden record-racks for the Collectorate .. .. ..
	" ..	Julpigoree .	10	Constructing a Treasury and Record-room ..
	Moozufferpore	Motiharee ..	11	Ditto a Court-house .. .. ..
	" ..	Durbhunga ..	12	Ditto Court-houses, &c. .. .. ..
	" ..	" ..	13	Ditto a temporary Cutcherry accommodation for the Magistrate and his Office .. ..
	" ..	" ..	14	Ditto ditto for the Joint and Deputy Magistrate ..
Excise ..	Dacca ..	Dacca ..	15	Renewing the roof of the Distillery.. ..
	Dinagepore ..	Bogra ..	16	Constructing a new Distillery Building ..
	" ..	Rungpore ..	17	Ditto pucca compound wall round the Distillery Building, and pucca building for a small godown and Darogah's Office .. .. ..
Customs ..	1st Calcutta ..	Calcutta ..	18	New brick-on-edge floor over asphalte on top of the present floors of Import Sheds Nos. 1, 2, 4 and 5 and Export Sheds Nos. 1 and 2 and Sale-room in the Custom House .. ..
Residence for Local Govt.	3rd " ..	Alipore ..	19	Constructing new portico to the Lieutenant-Governor's Residence at Belvedere .. ..
	Darjeeling ..	Darjeeling ..	20	Alterations and additions to the Shrubbery Estate
	" ...	" ..	21	Purchase of the Shrubbery Estate .. ...
Secretariat Offices.	1st Calcutta ..	Calcutta ..	22	Alterations and improvements to the Writers' Buildings for the accommodation of the Offices of the Bengal Government .. ..
District (Sub-Divisional) Courts.	Burdwan ..	Tumlook ..	23	Constructing Deputy Magistrate's Dwelling-house and Cutcherry .. ..
	Presidency ..	Diamond Harbour.	24	Ditto three rooms and a verandah to Sub-Divisional Cutcherry Building .. ..
	Dacca ..	Chandpore ...	25	Ditto Sub-Divisional Buildings .. ..
	Chittagong ..	Rumain Sungoo Sub-Division.	26	Ditto ditto Bungalow .. .. ..
	" ..	Ruma in Chittagong Hill Tracts.	27	Ditto ditto Buildings .. .. ..
	Dinagepore ..	Julpigoree ..	28	Ditto a Cutcherry at the Sub-Divisional Head-quarters .. ..
	Mozufferpore ..	Bettia ..	29	Alterations to Sub-Divisional Building ..
Burial grounds	3rd Calcutta ..	Calcutta ..	30	Laying out the piece of ground lately taken up for enlarging the present Lower Circular Road Cemetery .. ..
			31	Minor Works (Other Buildings) .. ..
				Carried over ..

OF BENGAL.

I.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Amount of Estimate.	Outlay.		Grant, 1878-79.		Item No.	Remarks and References.
	Actual to end of 1876-77.	Probable during 1877-78.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
6,058	...	...	6,000		1	Estimate sanctioned in Bengal Government's No. 391B. dated 12th March 1878.
2,500	...	...	2,500		2	Ditto not received.
2,500	...	...	2,500		3	Ditto under consideration.
3,500	...	...	3,500		4	Ditto not received.
22,884	...	...	16,000		5	Ditto ditto.
47,937	...	15,000	28,000		6	Ditto under consideration.
7,000	...	...	7,000		7	Ditto not received.
7,522	...	...	7,500		8	Ditto under consideration.
4,846	...	1,846	2,500		9	Ditto ditto.
15,000	...	...	7,500		10	Ditto not received.
...	...	...	60,000		11	Ditto ditto.
...	...	...	1,50,000		12	Ditto ditto.
2,500	...	1,000	1,500		13	Ditto ditto.
2,500	...	1,000	1,500		14	Ditto ditto.
				2,96,000		
3,000	...	...	3,000		15	Ditto under consideration.
2,720	...	...	2,500		16	Ditto not received.
2,763	...	763	2,000		17	Ditto sanctioned in Bengal Government's No. 1115B. dated the 26th July 1877.
				7,500		
16,000	...	...	16,000		18	Ditto not received.
				16,000		
...	...	...	20,000		19	Ditto ditto.
40,000	...	10,000	30,000		20	Ditto ditto.
62,293	...	30,825	31,468		21	Purchase sanctioned in Bengal Government's No. 1049T. of 7th July 1877.
				81,468		
...	...	...	3,50,000		22	Estimate not received.
				3,50,000		
20,000	...	...	10,000		23	Ditto ditto.
4,000	...	...	4,000		24	Ditto ditto.
4,516	...	2,016	2,500		25	Ditto sanctioned in Bengal Government's No. 1521B. dated 29th October 1877
4,663	...	...	2,000		26	Ditto under consideration.
18,933	...	...	10,000		27	Ditto ditto.
5,000	...	...	3,000		28	Ditto not received.
2,987	...	900	1,500		29	Ditto sanctioned in Bengal Government's No. 3139B. of 28th August 1876. Revised estimate called for.
				33,000		
14,791	...	...	10,000		30	Ditto received and under revision.
				10,000		
...	...	...	95,000		31	
				95,000		
...	...	...	...	8,88,968		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item. No.	Project and Work.
				Civil Buildings—continued.
				Brought forward ..
Central Jails ..	Hazaribagh ..	Hazaribagh ..	32	Constructing quarters for the European Warders at the Central Jail .. .. ..
	Dacca ..	Dacca ..	33	Converting the District Jail into a Central Jail ..
	Bhagalpur ..	Bhagalpur ..	34	Constructing Workshops in the Central Jail ..
	" ..	" .	35	Ditto Woollen Factory in ditto .. ..
	" ..	" ..	36	Ditto quarters for European Staff for ditto in ditto
	Patna ..	Buxar ..	37	Ditto Entrance Gate to Central Jail, with Guard and Office-rooms and Out-offices on the ground floor, and a Jailor's house on an upper story over the gate .. ..
	" ..	" ..	38	Ditto Hospital in the Central Jail .. ..
	" ..	" ..	39	Ditto partition walls in ditto .. ..
	" ..	" ..	40	Ditto Solitary Cells in ditto .. ..
District Jails ..	Dacca ..	Mymensingh .	41	Alterations and improvements to the Jail ..
	" ..	Burrisal ..	42	Constructing four double-storied Wards in the Jail
	" ..	Comillah .	43	Ditto Hajut Cells in ditto .. ..
	Chittagong ..	Chittagong ..	44	Raising the enclosure wall of the Jail about 5 feet .. ..
	Hazaribagh ..	Chybassa ..	45	Constructing a new Jail Building .. ..
	" ..	Ranchee ..	46	Ditto ditto ditto (for 100 prisoners) .. ..
	Dinagepore ..	Bogra ..	47	Ditto pucca wall round the Jail .. ..
	" ..	Rungpore ..	48	Ditto a Civil Ward .. .. ..
	" ..	" ..	49	Ditto additional two-storied Barrack to contain 144 men .. ..
	" ..	Julpigoree ..	50	Ditto a new Jail .. .. ..
	" ..	Pubna ..	51	Ditto pucca wall round the Jail .. ..
	Mozufferpore ..	Mozufferpore ..	52	Additions and alterations to the old Jail with enclosure wall and palisading .. ..
	" ..	Durbhunga ..	53	Constructing a permanent Jail .. ..
	" ..	" ..	54	Ditto temporary Jail Sheds .. ..
	" ..	Motiharee ..	55	Ditto a Jail .. ..
	Patna ..	Gya ..	56	Erecting new Jail .. .. ..
	" ..	Arrah ..	57	Ditto Tread-mill Shed in ditto .. ..
			58	Minor Works (Jails) .. .. ..
Police ..	Chittagong ..	Demagaree ..	59	Constructing new bungalow for the Assistant Superintendent of Police .. ..
	" ..	Noakholly ..	60	Ditto Police Lines .. .. ..
	Bhagalpur ..	Doomka ..	61	Residence for District Superintendent ..
			62	Minor Works .. .. ..
Registration ..	Dinagepore ..	Dinagepore ..	63	Alteration of the new Hajut for Registration Office .. ..
	" ..	Julpigoree ..	64	Constructing a Sub-Registry Office .. ..
				Carried over ..

OF BENGAL.

I.—continued.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79—continued.

Amount of Estimate.	Outlay. Actual to end of 1876-77.	Outlay. Probable during 1877-78.	Grant, 1878-79. Amount.	Grant, 1878-79. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	8,88,968		
3,714	...	1,214	2,500		32	Estimate sanctioned in Bengal Government's No. 1448B. of 9th October 1877
...	...	...	15,000		33	Ditto not received.
4,187	...	...	4,000		34	Ditto sanctioned in Bengal Government's No 416B. dated 16th March 1878.
...	...	...	30,000		35	Ditto prepared in Chief Engineer's Office and will be sanctioned before close of current year.
5,000	...	...	1,500		36	Ditto not received.
11,266	...	3,266	8,000		37	Ditto sanctioned in Bengal Government's No. 1500B dated 23rd October 1877.
16,500	...	...	16,500		38	Ditto not received.
8,000	...	...	8,000		39	Ditto ditto.
3,500	...	...	3,500	89,000	40	Ditto ditto.
...	...	...	15,000		41	Ditto not received.
79,184	...	30,000	49,000		42	Ditto sanctioned in Bengal Government's No. 1162B. of 31st July 1877.
3,935	1,862	589	1,000		43	Ditto ditto No. 2836 of 27th April 1874.
15,000	...	...	3,600		44	Ditto not received.
30,000	...	...	8,000		45	Ditto ditto.
48,613	...	...	17,000		46	Ditto ditto.
15,000	...	...	8,000		47	Ditto ditto.
6,000	...	...	4,000		48	Ditto ditto.
29,347	...	7,347	15,000		49	Ditto sanctioned in Bengal Government's No 1002B of 4th July 1877.
15,000	...	...	10,000		50	Ditto not received.
12,000	...	...	6,000		51	Ditto ditto.
28,000	...	...	10,000		52	Ditto ditto.
1,25,000	...	...	15,000		53	Ditto ditto.
7,513	...	...	7,000		54	Ditto under consideration.
50,000	...	...	15,000		55	Ditto not received.
1,25,000	...	...	15,000		56	Ditto ditto.
8,180	...	2,330	850	1,99,450	57	Ditto sanctioned in Bengal Government's No. 65B dated 5th February 1878.
...	...	...	15,000	15,000	58	
3,580	...	2,480	1,100		59	Ditto ditto No. 197B of 15th February 1877.
2,500	...	...	2,500		60	Ditto not received.
5,000	...	...	5,000	8,600	61	Ditto ditto.
...	...	...	5,000	5,000	62	
5,425	...	3,825	1,600		63	Ditto sanctioned in Bengal Government's No 931B dated 16th June 1877.
2,515	...	...	2,100		64	Ditto under consideration
...	...	...	3,700	12,06,018		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—concluded.
				Brought forward ..
Registration ..	Dinagepore ..	Rungpore ..	65	Constructing a Sub-Registry Office .. ..
	Patna ..	Arrah ..	66	Ditto ditto .. ..
	Mozufferpore ..	Chuprah ..	67	Ditto a Registration Office .. ..
			68	Minor Works .. .. ..
Govt. Colleges and Schools.	Burdwan ..	Ooterpara ..	69	Additions to the School Buildings .. ..
	Presidency ..	Kishnaghur ..	70	Constructing a small building to contain Chemistry and Physical Science Lecture-room and Store-rooms, &c., at the Kishnaghur College ..
	Dinagepore ..	Rampore Beauleah.	71	Ditto a Madrassa College .. ..
	Dacca ..	Dacca ..	72	Alteration to the extension of the Dacca College..
	" ..	" ..	73	Constructing a Madrassa College .. ..
	" ..	Burrisal ..	74	Ditto a new School Building .. ..
	Patna ..	Patna ..	75	Ditto a Lecture-room and Laboratory in the College .. ..
	" ..	" ..	76	Ditto a staircase leading to the uppers tory of the old College Building .. .. ..
	" ..	" ..	77	Inserting venetian sun-shades where requisite in the College .. .. ..
	" ..	" ..	78	Constructing a new wing in the College like the present one .. .. ..
	" ..	Arrah ..	79	Additions to the School Building .. ..
			80	Minor Works .. .. ..
Hospital and Dispensaries.	1st Calcutta .	Calcutta ..	81	Improvements to the Medical College Hospital ..
	Darjeeling ..	Darjeeling ..	82	Re-roofing with corrugated iron the Police Hospital .. ..
Medical College	1st Calcutta ..	Calcutta ..	83	Constructing Store-room for chemicals and chemical apparatus in the Medical College ..
			84	Minor Works (Medical) .. ..
P. W. Buildings	3rd Calcutta ..	" ..	85	Erecting a workshop for the Public Works Department and Practical Training Institution ..

OF BENGAL.

I.—continued.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79—continued.

Amount of Estimate.	Outlay. Actual to end of 1876-77.	Outlay. Probable during 1877-79.	Grant, 1878-79. Amount.	Grant, 1878-79. Total.	Item No.	Remarks or References.
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	3,700	12,06,018		
5,600	...	...	5,600		65	Estimate under consideration.
5,000	...	...	5,000		66	Ditto not received.
4,615	...	2,615	2,000	16,300	67	Ditto sanctioned in Bengal Government's No. 3B. of 3rd January 1878.
...	...	...	5,000	5,000	68	
10,000	...	...	10,000		69	Ditto not received. (To be met from Contribution.)
3,500	...	...	3,500		70	Ditto ditto.
28,610	3,413	6,587	10,000		71	Ditto received. (Collection of materials ordered. To be met from Contribution.)
15,000	...	...	15,000		72	Ditto not received. (Rs. 10,000 to be met from Contribution.)
39,397	...	18,897	20,500		73	Revised estimate sanctioned in Bengal Government's No. 1530B. dated the 29th October 1877. (To be met from Contributions.)
40,000	...	...	40,000		74	Estimate not received. (Rs. 35,000 to be provided by Contribution.
17,959	...	...	17,959		75	Ditto ditto. (To be met from Contribution.)
6,000	...	...	6,000		76	Ditto ditto. (Ditto ditto.)
3,800	...	...	3,800		77	Ditto ditto. (Ditto ditto.)
24,723	...	...	24,723		78	Ditto ditto. (Ditto ditto.)
6,650	...	...	6,650	1,58,132	79	Ditto returned for revision. (Rs. 3,350 to be met from Contribution.)
...	...	...	5,000	5,000	80	Rs. Provincial ... ... 21,800 Contribution 1,41,332
...	...	...	3,00,000		81	Estimate not received. Project under consideration.
4,500	...	...	4,500	3,04,500	82	Ditto ditto.
3,432	...	1,932	1,500	1,500	83	Ditto sanctioned in Bengal Government's No. 778B. of 31st May 1877.
...	...	...	5,000	5,000	84	
2,60,000	...	...	2,60,000	2,60,000	85	Ditto ditto.
Total Civil Buildings ...			Provincial Services	18,20,118		
			Contributions ..	1,41,332		
			Total ..	19,61,450		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications.
Metalled and bridged Roads.	Presidency ..	Calcutta to Diamond Harbour Road.		Road from Calcutta to Diamond Harbour, 27½ miles in length, with an average width of 30 feet, of which 14 feet are metalled, and with 17 bridges and culverts of an aggregate waterway of 127¼ feet—
				Works proposed for 1878-79—
			86	Substituting stone for brick metal on 1 mile of the road
	" ..	Cossipore and Dum-Dum Road.		Road from Cossipore to Dum-Dum, 3 miles in length with an average width of 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—
				Works proposed for 1878-79—
			87	Collecting stone (ship's ballast) for a portion of the road
	" ..	Calcutta and Atcheepore Road.		Road from Calcutta to Atcheepoor being a portion of the Orissa Trunk Road, 321½ miles in length with an average width of 24 feet, of which 12 feet are metalled, and with 342 bridges and culverts of an aggregate waterway of 18,752 feet—
				Works proposed for 1878-79—
			88	Substituting stone for brick metal on 1 mile of the road
	Orissa ..	Cuttack and Pooree Road.		Road from Cuttack to Pooree, 52 miles in length with an average width of 24 feet, of which 12 feet are metalled, and with 45 bridges and culverts of an aggregate waterway of 794 feet—
				Works proposed for 1878-79—
			89	Erecting a causeway 300 feet in 45th mile of the road ...
	Darjeeling ..	Darjeeling Hill Cart Road.		Darjeeling Hill Cart Road, 49 miles, with an average width of 22 feet, of which 16 feet are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—
				Works proposed for 1878-79—
			90	Taking up land for the road ... ...
			91	Improvements to the road. ... ...
			92	Widening and improving the roadside land near the Kurseong Bazaar ... ...
	" ..	Adulpore Road		Road from Bisserbatty to Adulpore Station on the Northern Bengal State Railway, and thence to the Ganges and Darjeeling Road, 8 miles in length with an average width of 24 feet, of which 12 feet are metalled, and with 40 bridges and culverts of an aggregate waterway of 1,500 feet—
			93	Works proposed for 1878-79 ... ...
	Patna ..	Dinapore and Bankipore Road.		Road from Dinapore to Bankipore, 6½ miles in length with an average width of 42 feet, of which 14 feet are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—
				Works proposed for 1878-79—
			94	Substituting Luckeesorai stone on 2 miles of the road
			95	Collecting ditto ditto for renewal of 1½ miles ...
				Carried over ..

OF BENGAL

I.—continued.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79—continued.

Amount of Estimate.	Outlay.		Grant, 1878-79.		Item No.	Remarks and References.
	Actual to end of 1876-77.	Probable during 1877-78.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
6,139	...	5,039	1,100		86	Estimate sanctioned in Bengal Government's No. 350C. dated 29th June 1877.
4,111	...	3,311	800		87	Ditto ditto No. 345C. dated the 28th June 1877.
6,117	...	5,017	1,100		88	Ditto ditto No. 350C. dated the 29th June 1877
3,000	...	...	3,000		89	Ditto not received.
20,000	...	...	20,000		90	Ditto ditto.
50,000	...	...	50,000		91	Ditto ditto.
8,000	...	...	8,000		92	Ditto received.
60,000	...	...	60,000		93	Ditto not received. Survey in hand.
10,973	...	6,973	4,000		94	Ditto sanctioned in Bengal Government's No. 416C. of 14th July 1877.
10,000	...	...	10,000		95	Ditto not received.
...	...	...	1,58,000	...		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—continued.
				Brought forward ..
Metalled and bridged Roads.	Patna ..	Dinapore and Khagoul Railway Station Road.		Road from Dinapore to Khagoul Railway Station, 3¼ miles in length with an average width of 30 feet, of which 14 feet are metalled, and with 8 bridges and culverts of an aggregate waterway of 334 feet—
				Works proposed for 1878-79—
			96	Substituting Luckeeserai stone on 1½ miles of the road
			97	Collecting ditto ditto for renewal of 1 mile of the road
Raised, bridged and unmetalled Roads.	Dinagepore ..	Dhoobree Road..	98	Road from River Teesta towards Dhoobree ..
	Darjeeling ..	Darjeeling Frontier Road.	99	Erecting a Suspension Bridge over River Teesta ..
District Roads..	Chittagong ..	Chittagong District Roads.	100	Carrying out Relief Works .. ..
River Improvements.	...	Tidal Creek between Metai and Devi Rivers.	101	Opening Tidal Creeks for Navigation between Metai River in Balasore and Devi River in Pooree .. ..
Navigable Canals.	Circular and Eastern Canals.	Circular Canal	102	New project for the improvement of the Circular Canal .. ..
	" ..	Tolly's Nullah	103	Erecting a new iron lattice girder bridge at Gurrea in place of the present suspension bridge ...
	" ..	"	104	Constructing new tow-path and rustic bridges from Samookpotta to Gurrea along Tolly's Nullah .. ..
	Chittagong ..	Mohescally Khal.	105	Improving the Mohescally Khal .. ..
			106	Minor Works (Navigable Canals) .. ..
Accommodation for Travellers.	Darjeeling ..	Choonbatty Dâk Bungalow.	107	Re-roofing Bungalow with Stables, &c., with corrugated iron and building out-offices for the Dâk Bungalow .. ..
	Dinagepore ..	Rungpore ..	108	Constructing a Dâk Bungalow .. ..
Railway ..	...	Dacca and Mymensingh Railway.	109	Carrying out the Railway Surveys .. ..
		Teesta Extension of the Northern Bengal State Railway.	110	Constructing road to be converted into railway hereafter .. ..
				Carried over ..

OF BENGAL.

I.—continued.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79—continued.

Amount of Estimate.	Outlay.		Grant, 1878-79.		Item No.	Remarks or References.
	Actual to end of 1876-77.	Probable during 1877-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	1,58,000	...		
5,900	...	3,900	2000		96	Estimate sanctioned in Bengal Government's No. 416C. of 14th July 1877.
6,000	...	...	6,000	1,66,000	97	Ditto not received.
...	...	...	3,00,000		98	Survey well advanced. (Rs. 1,50,000 to be met from Contribution.)
62,363	...	85,000	40,000	3,40,000	99	Revised estimate sanctioned in Bengal Government's No. 517C. dated 28th August 1877. Further revised estimate is required. Provincial ... ... Rs. 1,90,000; Contribution ... ... Rs. 1,50,000
15,000	...	...	15,000	15,000	100	Estimate not received.
...	...	...	50,000	50,000	101	To be expended by the Irrigation Branch.
8,67,000	...	...	3,00,000		102	Detailed estimate not received, but rough estimate received and is under consideration.
41,000	...	...	41,000		103	Estimate not received.
10,000	...	...	10,000		104	Ditto ditto.
14,000	...	...	14,000	3,65,000	105	Ditto ditto.
...	...	...	5,000	5,000	106	
3,500	...	...	3,500		107	Ditto ditto.
4,500	...	...	4,500	8,000	108	Ditto ditto.
30,000	...	...	30,000		109	To be expended by the Railway Branch.
1,65,000	...	...	1,65,000		110	To be expended by the Railway Branch.
...	...	...	1,95,000	9,49,000		

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PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—concluded.
				Brought forward ..
Railway ..	...	Tirhoot Railway.	111	Carrying out the Railways Surveys .. ..
		Central Bengal Railway.	112	Ditto ditto .. ..
		24-Pergunnahs	113	Ditto ditto .. ..
		Gya to Palamow	114	Examining the country .. ..
			115	Minor Works (Communications) .. ..
				Mis. Pub. Improvements.
Water supply ..	Dacca ..	Dacca ..	116	Water-works .. .. ..
Drainage ..	3rd Calcutta ..	Calcutta ..	117	Improving drain bridges including two new sluice-gates at the Calcutta Maidân .. ..
			118	Minor Works .. .. ..

ABSTRACT OF THE GRA

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements ...	...
Total	...

OF BENGAL.

I.—concluded.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79—concluded.

Amount of Estimate.	Outlay.		Grant, 1878-79.		Item No.	Remarks or References.
	Actual to end of 1876-77.	Probable during 1877-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	1,95,000	9,49,000		
17,000	...	...	17,000		111	To be expended by the Railway Branch.
35,000	...	...	35,000		112	
6,000	...	...	6,000		113	
6,000	...	...	6,000		114	
				2,59,000		
...	...	...	1,55,181		115	
				1,55,181		
TAL COMMUNICATIONS.		Provincial Services		12,13,181		
		Contributions ...		1,50,000		
		Total ...		13,63,181		
1,77,000	...	1,66,000	10,000		116	Estimate amounting to Rs. 1,19,016 sanctioned in Bengal Government's No. 587 dated 28th September 1874. Rs. 1,00,000 contributed by Nawab Abdool Gunny Meah of Dacca. Revised estimate under consideration.
2,500	...	...	2,500		117	Estimate not received.
...	...	...	5,000		118	
				17,500		
TOTAL MIS. PUB. IMPTS.		Provincial Services		17,500		
		Contributions ...		...		
		Total ...		17,500		

NTS PROVIDED ABOVE.

Provincial Services.	Contributions.	Total.
Rs.	Rs,	Rs.
18,20,118	1,41,332	19,61,450
12,13,181	1,50,000	13,63,181
17,500	.....	17,500
30,50,799	2,91,332	33,42,131

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasury and Record-rooms.	1st Calcutta	Collector's office at Calcutta	...	3,000	3,000	300	300	1874-75.
		Court-houses, Treasuries and Record-rooms at—						
	1st Calcutta	Calcutta (formerly Old Sailors' Home now Magistrate's Court)..	...	...	...	200	200	1876-77.
	Burdwan	Burdwan.. ..	...	...		...		ditto.
		Bankoora.. ..	...	...		400		1874-75.
		Soory	...	...		...		1875-76.
		Midnapore ..	...	...		800		1877-78.
		Hooghly	...	...		...		1876-77.
		Howrah	...	6,000	6,000	5,000	6,200	Never done.
	Orissa ..	Cuttack	...	...		600		1874-75.
		Pooree	..	...		400		ditto.
		Balasore	..	...	...	100	1,100	1875-76.
	Hazaribagh	Hazaribagh ..	...	...		300		1875-76.
		Ranchee	...	3,000		600		Never done.
		Chybassa.. ..	...	...		800		1877-78.
		Purulia	...	...	3,000	3,000	4,700	ditto.
	Presidency	Alipore	...	...		...		1876-77.
		Kishnaghur ..	...	...		7,500		1877-78.
		Jessore	...	...	...	5,000	12,500	ditto.
	Nuddea Rivers.	Berhampore ..	...	...	...	...	...	1876-77.
	Dacca ..	Dacca	...	5,000		300		1874-75.
		Furreedpore ..	...	...		2,000		1877-78.
		Burrisal	...	...		...		1876-77.
		Mymensingh ..	...	...		5,000		1877-78.
		Comillah	...	4,000	9,000	400	7,700	1873-74.
	Chittagong	Chittagong ..	...	...		2,250		1875-76.
		Noakholly ..	...	...		500		ditto.
		Rungamattee ..	...	...	...	...	2,750	Not known.
	Dinagepore	Dinagepore ..	...	...		2,600		1877-78.
		Bauleah	...	...		200		1875-76.
		Rungpore.. ..	...	...		1,000		1876-77.
		Bogra	...	...		2,000		1877-78.
		Pubna	...	...		2,000		ditto.
		Julpigoree ..	...	2,000	2,000	600	8,400	Not known.
	Darjeeling	Darjeeling ..	...	...	...	...	...	Quadrennial repairs to Cutcherry, 1877-78. Biennial repairs to record-room, 1876-77.
		Carried over ..	...	...	23,000	...	43,850	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	23,000	...	43,850	
Court-houses, Treasury and Record-rooms—concld.	Bhagalpur	Court-houses, Treasuries and Record-rooms at—						
		Monghyr	...	...		1,200		1877-78.
		Bhagalpur ..	...	...		3,600		ditto.
		Doomka	...	1,700		...		Never done.
					1,700		4,800	
	G. and D. Road.	Purneah	...	..		3,500		1877-78.
		Maldah	...	...		200		1876-77.
					...		3,700	
	Patna .	Bankipore ..	...	2,000		400		Partly in 1876-77 and 1875-76.
		Arrah	...	...		300		1876-77.
		Buxar	...	...		100		ditto.
		Gya	...	1,000		1,084		Partly in 1877-78.
					3,000		1,884	
	Mozufferpore.	Mozufferpore ..	...	...		4,000		1877-78.
		Chupra	...	...		2,000		ditto.
		Motihareo ..	...	...		1,650		ditto.
					...		7,650	
		Ordinary repairs to Court-houses, Treasuries and Record-rooms in the—						
		Presidency Circle..	200	...		...		
		Western „ ..	3,150	...		...		
		North-Eastern „ ..	4,450	...		...		
		Northern „ ..	3,100	...		...		
		North-Western „ ..	5,000	...		...		
					15,900			
Circuit-houses	Burdwan..	Circuit houses at—						
		Burdwan	...	...		...		1876-77.
		Bankoora.. ..	...	...		50		1874-75.
		Soory	...	...		...		1875-76.
		Midnapore ..	...	...		500		1877-78.
					...		550	
	Orissa ..	Cuttack	...	...		150		1874-75.
		Ungool	...	...		200		1876-77.
		Pooree	...	...		200		1874-75.
		Balasore	...	...		250		1875-76.
					...		800	
	Hazaribagh	Hazaribagh ..	...	...		200		1876-77.
		Purulia	...	...		200		1875-76.
		Chybassa ..	...	800		250		Not known.
					800		650	
	Presidency	Kishnaghur ..	...	...		...		1876-77.
		Jessore	...	...		400		1875-76.
					...		400	
	Nuddea Rivers.	Berhampore ..	...	...		1,500		1877-78.
					...		1,500	
	Dacca ..	Furreedpore ..	...	...		...		1877-78.
		Burrisal	...	...		...		1876-77.
		Mymensingh ..	...	...		1,000		1877-78.
		Comillah ..	...	500		100		1874-75.
					500		1,100	
		Carried over ..	...	...	44,900	...	66,884	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	44,900	...	66,884	
Circuit-houses—concld.	Chittagong	Circuit-houses at—						
		Chittagong ..	...	...		50		1875-76.
		Noakholly ..	...	...		100		ditto.
		Sundeep Island ..	...	...		100		ditto.
		Kassalong ..	...	...		...		Not known.
					...		250	
	Dinagepore	Dinagepore ..	...	...		200		1875-76.
		Baulcah	...	...		50		ditto.
		Rungpore.. ..	...	...		100		1876-77.
		Bogra	...	1,000		100		Biennial in 1875-76.
		Pubna	...	...		500		1877-78.
		Julpigoree ..	...	1,000		300		Mat building
		Buxa	...	...		400		Do not apply; mat building
					2,000		1,650	
	Darjeeling	Darjeeling ..	...	1,000		800		Biennial in 1875-76.
					1,000		800	
	Bhagalpur	Monghyr.. ..	...	...		750		1877-78.
		Bhagalpur ..	...	...		100		1876-77.
		Deoghur. { Old No. I.	...	...		...		This building ordered to be sold.
		Deoghur. { New „ II.	...	500		200		Never done.
					500		1,050	
	G. and D. Road.	Purneah	...	4,500		200		Partly in 1874-75.
		Maldah	...	...		100		1876-77.
					4,500		300	
	Patna ..	Arrah	...	...		100		ditto.
		Gya	...	300		300		Partly in 1877-78.
					300		400	
	Mozufferpore.	Mozufferpore ..	...	500		100		1873-74.
		Chuprah	...	...		200		1876-77.
		Motiharee ..	...	...		150		This building was made over to Public Works Department in 1874-75.
					500		450	
		Ordinary repairs to Circuit-houses in the—						
		Western Circle ..	1,700	...		...		
		North-Eastern „ ..	1,270	...		...		
		Northern „ ..	1,100	...		...		
		North-Western „ ..	450	...		...		
					4,520		...	
Customs Buildings.	1st Calcutta.	Customs Buildings at—						
		Calcutta	...	4,000		6,000		Partial repairs in 1876-77 and 1877-78
					4,000		6,000	
	Presidency.	Diamond Harbour ..	...	...		100		Not known.
					...		100	
	Nuddea Rivers.	Lallbagh (old Customs House).. ..	...	...		...		1873-74.
					...		...	
	Chittagong	Chittagong ..	...	...		50		1875-76.
					...		50	
		Carried over ..	...	...	62,220	...	77,934	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	...	...	62,220	...	77,934	
Customs Buildings—concld.	...	Ordinary repairs to Customs Buildings in the—						
		Presidency Circle ..	1,000	...		...		
		North-Eastern „ ..	150	...		...		
					1,150		...	
Stamps ..	1st Calcutta	Stamp and Stationery Office at Calcutta ..	...	4,000		*		1875-76, 1876-77, and 1877-78.
					4,000		*	
		Ordinary repairs to ditto ..	1,000	...		...		
					1,000		..	
Excise Buildings.	Ditto ..	Distilleries at—						
		Manicktollah ..	...	4,000		2,100		1872-73 to Darogah's house only 1877-78 to the sheds.
					4,000		2,100	
	3rd ditto..	Kidderpore ..	...	...		1,300		1877-78.
					...		1,300	
	Presidency	Mohungunge ..	...	...		...		1875-76.
					...		...	
	Dacca ..	Dacca	...	4,000		100		Never
		Moonsheegunge ..	...	500		100		Ditto.
		Shome	...	...		...		Building completed in 1874-75.
		Mymensingh ..	...	..		...		Not known.
					4,500		200	
	Burdwan	Hooghly	...	...		...		Never done
		Mohesh	...	...		...		
		Sulkea	...	500		...		
					500		...	
	Orissa ..	Cuttack	...	...		300		1873-74.
		Pooree	...	...		...		Not stated.
					...		300	
	Dinagepore	Serajgunge ..	...	...		100		Do not apply to cutcha building
		Rungpore ..	...	...		...		Ditto.
					...		100	
	Mozufferpore.	Chupra	...	...		400		1877-78.
					...		400	
	Patna ..	Gya	...	...		150		1877-78.
		Arrah	...	...		...		1876-77 & 1877-78.
					...		150	
		Ordinary repairs to Excise Buildings in the—						
		Presidency Circle ..	200	...		...		
		North-Eastern „ ..	650	...		...		
		Western „ ..	300	...		...		
		Northern „ ..	200	...		...		
		North-Western „ ..	450	...		...		
					1,800		...	
		Carried over ..	...	...	79,170	...	82,484	

* In 1877-78 this was included in the Imperial Budget.

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	79,170	...	82,484	
Residence for Local Government.	3rd Calcutta	Lieutenant-Governor's Residence at Alipore ..	...	...		7,000		1876-77.
		Body-Guard stables at ditto	...	800	800	...	7,000	1874-75.
	Darjeeling	Lieutenant-Governor's Residence at Darjeeling ..	...	...	...	...	...	No repairs yet executed by this Department; being only just brought into the list of Public Works Buildings.
		Ordinary repairs to Residence for Local Government in the—						
		Presidency Circle ..	7,200	...		...		
		Northern „ ..	2,000	...	9,200	...	...	
Secretariat offices.	1st Calcutta.	P. W. Dept. Secretariat, Writers' Buildings at Calcutta	...	6,000	6,000	5,000	5,000	Partial repairs in 1876-77 and 1877-78.
	3rd ditto..	General Secretariat, Sudder Street, Calcutta ..	...	3,500	3,500	3,000	3,000	Partly in 1874-75 and 1877-78.
		Ordinary repairs to Secretariat offices in the Presidency Circle.. ..	1,500	...	1,500	...	...	
Board of Revenue Buildings.	1st ditto..	Board of Revenue office at Calcutta	...	6,000	6,000	500	500	1874-75.
		Ordinary repairs to the Board of Revenue Buildings in the Presidency Circle ..	300	...	300	...		
Monuments & Antiquities.	Darjeeling	Tomb of Cosma DeKoros at Darjeeling ..	...	...	...	...	...	Repaired last year by the Asiatic Society. Brought on books by Bengal Government No. 3791E. of 30th December 1876.
		Ordinary repairs to Monuments and Antiquities in the Northern Circle ..	32	...	32	...	...	
High Court Buildings.	1st Calcutta	High Court Buildings at Calcutta	...	...	...	10,000	10,000	1877-78.
		Ordinary repairs to High Court Buildings in the Presidency Circle ..	2,000	...	2,000	...	...	
		Carried over ..	...	...	1,08,502	...	1,07,984	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,08,502	...	1,07,984	
Small Cause Court Buildings.	1st Calcutta	Small Cause Court Buildings at—						
		Calcutta	...	...		500		Never done.
		Sealdah	...	5,000		1,000		1874-75.
					5,000		1,500	
	Bhagalpur	Monghyr.. ..	...	...		...		Not known.
					...		...	
		Ordinary repairs to Small Cause Court Buildings in the—						
		Presidency Circle ..	1,400	...		...		
		Northern " ..	250	...		...		
					1,650		...	
District (Sub-Divisional) Court Buildings.	Circular & Eastern Canals Division.	Sub-Divisional Residence at—						
		Busseerhat ..	...	...		200		1876-77.
		Satkhira	...	...		800		1877-78.
		Khoolna	...	...		700		1876-77.
		Bagirhat	...	...		200		ditto.
					...		1,900	
	Presidency	Barripore.. ..	...	...		400		1877-78.
		Diamond Harbour ..	...	...		...		1875-76.
		Barrackpore ..	...	...		...		1876-77.
		Baraset	...	...		...		ditto.
		Bongong.. ..	...	...		600		1877-78.
		Meherpore ..	...	...		100		1875-76.
		Chooadangah ..	...	...		150		ditto.
		Kooshtea.. ..	...	...		...		1876-77.
		Ranaghat.. ..	...	...		...		ditto.
		Narail	...	...		1,000		1877-78.
		Jhenidah.. ..	...	...		1,000		ditto.
		Magoora	...	...		600		ditto.
					...		3,850	
	Nuddea Rivers.	Jungypore ..	...	1,500		100		1874-75.
		Lallbagh	...	...		100		1873-74.
					1,500		200	
	Dacca ..	Moonsheegunge ..	...	...		50		1875-76.
		Manickgunge ..	...	...		200		ditto.
		Jamalpore ..	...	1,000		1,000		1877-78, partly.
		Brahmunberiah ..	...	...		150		Never.
		Goalundo.. ..	...	...		100		Built in 1877-78.
		Perozepore ..	...	...		...		1876-77.
		Madareepore ..	...	...		200		1877-78.
					1,000		1,700	
	Chittagong	Coxe's Bazaar ..	...	...		...		1876-77.
					...		...	
		Carried over ..	...	...	1,17,652	...	1,17,134	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,17,652	...	1,17,134	
District (Sub-Divisional) Court Buildings—contd.	Burdwan..	Sub-Divisional residences at—						
		Cutwa	...	...		1,000		1877-78.
		Culna	...	2,000		2 000		Never done.
		Bood-bood ..	...	800		1,000		ditto.
		Raneegunge ..	...	...		...		1876-77.
		Jehanabad ..	...	800		2,000		Never done.
		Ghatal	...	...		200		ditto.
		Tumlook	...	...		800		1877-78.
		Gurbetta	...	...		...		1874-75.
		Serampore ..	...	...		...		1875-76.
		Moisrekha ..	...	...		100		Never done.
		Contai	...	...	3,600	...	7,100	1877-78.
	Orissa ..	Jajpore	...	...		250		Never done.
		Kendraparah ..	...	...		250		ditto.
		Juggutsingpore ..	...	...		250		ditto.
		Khoordah ..	...	...		300		ditto.
		Bhuddruck ..	...	...	...	800	1,850	Partially in 1876-77.
	Hazaribagh	Burhee	...	...		200		1876-77.
		Pachamba ..	...	...		...		Not known.
		Chuttra	...	...		...		ditto.
		Gobindpore ..	...	...	...	300	500	1875-76.
	Dinagepore	Nattore	...	1,000		600		Not known.
		Serajgunge ..	...	1,000		800		ditto.
		Julpigoree ..	...	...		400		Do not apply to temporary building.
		Kooreegram ..	...	...		...		Temporary buildings erected in 1875.
		Bagdogra . ..	...	...	2,000	...	1,800	Sub Divisional buildings about to be removed.
	G. and D. Road.	Kissengunge ..	...	...		300		1877-78.
		Bussuntpore ..	...	...	...	400	700	Temporary buildings erected in 1874-75.
	Bhagalpur	Begoo Serai ..	...	...		400		1877-78.
		Jamooee	...	...		500		ditto.
		Soopole	...	...		375		ditto.
		Muddehpoora ..	...	...		200		1876-77.
		Banka	...	...		375		1877-78.
		Deoghur	...	...		200		1876-77.
		Doomka	...	...		350		Not known.
		Godda	...	350		125		Lately renewed.
		Pakour	...	450		200		Never done.
		Jamtara	...	450	1,250	150	2,875	ditto.
	Patna ..	Barh	...	...		100		1876-77.
		Behar	...	...		100		ditto.
		Sasseram	...	...		200		1877-78.
		Bhoobooah ..	...	...		200		ditto.
		Nowadah.. ..	...	250		130		Not stated.
		Jehanabad ..	...	500	750	100	830	ditto.
		Carried over ..	...	...	1,25,252	...	1,32,789	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,25,252	...	1,32,789	
District (Sub-Divisional) Court Buildings—concld.	Mozufferpore.	Sub-Divisional residences at—						
		Bettiah	...	...		200		1876-77.
		Allygunge (Sewan) ..	...	...		200		ditto.
		Durbhunga ..	...	500		200		1877-78 partly.
		Modhoobunnee ..	...	500		200		ditto.
		Tajpore	...	...		500		1877-78.
		Seetamurhee ..	...	300		200		ditto partly.
		Hajeepore ..	...	...		200		1877-78.
		Gopalgunge ..	...	...		...		Built in 1877-78.
					1,300		1,700	
		Ordinary repairs to District Court Buildings in the—						
		Presidency Circle..	1,575	...		...		
		North-Eastern „ ..	2,600	...		...		
		Western „ ..	2,650	...		...		
		Northern „ ..	1,900	...		...		
		North-Western „ ..	1,200	...		...		
					9,925		...	
Lord Bishop's Palace.	3rd Calcutta.	Lord Bishop's Palace at Calcutta	...	...		*		1875-76.
					...		*	
		Ordinary repairs to Lord Bishop's Palace in the Presidency Circle ..	1,500	...		...		
					1,500		...	
Churches ..	1st Calcutta.	Churches at—						
		Calcutta: St. John's ..	...	...		300		1875-76.
		Calcutta: St. Andrew's	...	...		100		1876-77.
					...		400	
	3rd Calcutta.	Calcutta: St. James' ..	...	2,000		2,500		Partly in 1873-74, 1874-75 and 1877-78.
		Calcutta: St. Stephen's	...	...		200		1876-77.
					2,000		2,700	
	Nuddea Rivers.	Berhampore ..	...	700		75		1874-75.
					700		75	
	Dacca ..	Dacca	...	1,000		200		1873-74.
		Comillah	...	...		50		Completed in 1875-76.
		Burrisal	...	...		...		1876-77.
		Mymensingh ..	...	...		800		1877-78.
					1,000		1,050	
	Chittagong	Chittagong ..	...	...		50		1875-76.
					...		50	
	Burdwan..	Raneegunge ..	...	...		...		1876-77.
		Midnapore ..	...	...		100		1877-78.
		Serampore ..	...	...		...		1875-76.
		Chinsurah ..	...	...		500		1877-78.
		Howrah	...	...		...		1875-76.
					...		600	
		Carried over ..	...	...	1,41,677	...	1,39,364	

* In 1877-78 this was included in Imperial Budget.

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,41,677	...	1,39,364	
Churches—concld.	Orissa ..	Churches at—						
		Cuttack	...	...	*	...		1876-77.
		Pooree	...	...		50		1873-74.
					...		50	
	Darjeeling	Darjeeling ..	...	1,200		300		No quadrennial repairs done since the church was erected in 1872-73.
					1,200		300	
	Bhagalpur	Monghyr	...	...		450		1877-78.
		Bhagalpur ..	...	...		850		ditto.
					...		1,300	
	G. and D. Road.	Purneah	...	500		200		No record.
					500		200	
	Patna ..	Bankipore ..	...	...		50		1876-77.
		Goolzarbagh ..	...	...		50		ditto.
		Arrah	...	...		50		1875-76.
		Buxar	...	...		30		ditto.
		Gya	...	150		50		Not stated.
					150		230	
	Mozufferpore.	Motiharee ..	...	600		100		1873-74.
		Mozufferpore ..	...	400		200		ditto.
					1,000		300	
		Ordinary repairs to Churches in—						
		Presidency Circle .	2,500	...		...		
		North-Eastern „ ..	450	...		...		
		Western „ ..	325	...		...		
		Northern „ ..	300	...		...		
		North-Western „ ..	160	...		...		
					3,735		...	
Burial Grounds.	3rd Calcutta.	Cemeteries at—						
		Calcutta, Lower Circular Road ..	...	800		500		1874-75 & 1875-76.
		Kidderpore ..	...	...		200		1876-77 & 1877-78.
					800		700	
	Presidency	Diamond Harbour ..	...	...		...		1875-76.
		Kishnaghur ..	...	...		300		1877-78.
		Comercolly ..	...	...		50		Not known.
		Jessore	...	...		...		ditto.
					...		350	
	Nuddea Rivers.	Berhampore ..	...	...		100		No regular quadrennial repairs done.
		Kooshbagh and Rowshenabagh Mausoleum	...	...		*300		1869-70.
					...		400	
		Carried over ..	...	...	1,49,062	...	1,43,194	

* Annual grant to be expended by Civil officers.

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,49,062	...	1,43,194	
Burial Grounds—contd.	Dacca ..	Cemeteries at—						
		Dacca	...	...		250		1877-78.
		Furreedpore ..	...	...		200		ditto.
		Burrisal	...	...		...		1876-77.
		Mymensingh ..	...	...		200		1877-78.
		Jamalpore ..	...	...		100		ditto.
		Comillah	...	150		25		1873-74.
					150		775	
	Chittagong	Chittagong ..	...	...		50		1875-76.
		Noakholly ..	...	...		50		ditto.
					...		100	
	Burdwan..	Burdwan	...	...		...		Never done.
		Raneegunge ..	...	...		...		1876-77.
		Bankoora.. ..	...	...		25		Never done.
		Soory	...	...		...		1875-76.
		Midnapore ..	...	...		...		Never done.
		Kedgeree. ..	...	...		50		ditto.
		Howrah	...	...		...		1875-76.
		Serampore ..	...	...		...		ditto.
		Chinsurah ..	...	...		...		Never done.
					...		75	
	Orissa ..	Cuttack	...	...		50		1876-77.
		Pooree	...	...		100		1877-78.
		Balasore	...	...		50		1875-76.
					...		200	
	Hazaribagh	Burhee	...	...		25		1870-71.
		Dorunda	...	...		50		Not known.
		Chybassa.. ..	...	150		50		1870-71.
					150		125	
	Darjeeling	Darjeeling ..	...	400		150		Not done since formation of the Division.
		Kurseong ..	...	200		150		1873-74.
		Bisserbatty ..	...	300		50		Not done since formation of the Division.
					900		350	
	Dinagepore	Dinagepore ..	...	...		50		1875-76.
		Rungpore ..	...	...		50		1876-77.
		Bogra ..	...	...		50		ditto.
		Rampore Beauleah ..	...	...		...		1875-76.
		Pubna ..	...	...		100		1877-78.
		Buxa	...	...		...		Not stated.
					...		250	
	Bhagalpur	Bhagalpur ..	...	...		50		1876-77.
		Monghyr (new and old)	...			125		1877-78.
		Jamalpore ..	...	...		75		ditto.
		Rajmehal (new and old)	...	...		50		1876-77.
		Sahibgunge ..	...	...		70		ditto.
					...		370	
	G. and D. Road.	Purneah	...	400		50		No record.
		Titalyah	...	300		50		ditto.
		Maldah	...	...		...		1876-77.
					700		100	
		Carried over ..	...	...	1,50,962	...	1,45,539	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,50,962	...	1,45,539	
Burial Grounds—concld.	Patna ..	Cemeteries at—						
		Bankipore ..	...	...		30		1876-77.
		Barh	...	...		...		Brought on books in 1877-78.
		Patna	...	...		30		1876-77.
		Arrah	...	...		100		Not known.
		Buxar	...	...		30		1875-76.
		Sasseram	...	...		100		1877-78.
		Gya	...	...		100		ditto.
		Shergotty ..	...	50		8		Not stated.
					50		398	
	Mozufferpore.	Motiharee ..	...	...		50		1877-78.
		Segowlie	...	...		50		ditto.
		Chuprah	...	...		50		ditto.
		Mozufferpore ..	...	50		50		1873-74.
					50		200	
		Ordinary repairs to Burial Grounds in the—						
		Presidency Circle ..	350	...		...		
		North-Eastern „ ..	950	...		...		
		Western „ ..	550	...		...		
		Northern „ ..	500	...		...		
		North-Western „ ..	265	...		...		
					2,615		...	
Central Jails..	Hazaribagh	Central Jails at—						
		Hazaribagh.. Central Jail	...	...		500		Never done.
		Hazaribagh.. European Penitentiary ..	...	...		700		1875-76.
					...		1,200	
	Burdwan..	Midnapore ..	...	3,000		1,000		Never done.
					3,000		1,000	
	Bhagalpur	Bhagalpur ..	...	2,000		2,100		Part in 1877-78
					2,000		2,100	
	Patna ..	Buxar	...	...		...		Not stated.
					...		...	
		Ordinary repairs to Central Jails in the—						
		Western Circle ..	1,700	...		...		
		North-Western „ ..	200	...		...		
					1,900		...	
District Jails.	3rd Calcutta.	District Jails at—						
		Calcutta	...	4,000		5,500		Every year a part of the building undergoes quadrennial repairs.
		Alipore Jails ..	...	5,000		4,400		ditto.
		Alipore Reformatory School ..	...	...		...		Built in 1877-78.
		Russa	...	...		2,600		1877-78.
					9,000		12,500	
		Carried over ..	...	...	1,69,577	...	1,62,937	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,69,577	...	1,62,937	
District Jails —contd.	Presidency.	District Jails at—						
		Kishnaghur ..	...	6,000		800		1874-75.
		Jessore	...	2,500		150		1875-76.
					8,500		950	
	Nuddea Rivers.	Berhampore ..	...	2,600		300		This building was converted into jail in 1874-75.
					2,600		300	
	Dacca ..	Dacca	...	..		...		1876-77.
		Furreedpore ..	...	...		4,000		1877-78.
		Burrisal	...	...		...		1876-77.
		Mymensingh ..	...	...		5,000		1877-78.
		Comillah	...	1,000		500		1873-74.
					1,000		9,500	
	Chittagong	Chittagong ..	...	...		500		1875-76.
		Noakholly ..	...	...		100		ditto.
					...		600	
	Burdwan..	Burdwan	..	...		...		1876-77.
		Bankoora.. ..	...	...		500		1874-75.
		Soory	...	...		...		1875-76.
		Midnapore ..	...	2,000		1,000		1874-75.
		Hooghly	...	...		...		Never done.
		Howrah	...	3,000		...		ditto.
					5,000		1,500	
	Orissa ..	Cuttack	...	...		200		1874-75.
		Pooree	...	...		300		Never done.
		Balasore	...	...		100		1875-76.
					...		600	
	Hazaribagh	Ranchee	...	...		600		Never done.
		Chybassa.. ..	...	...		2,000		1877-78.
		Purulia	...	...		800		1875-76.
					...		3,400	
	Darjeeling	Darjeeling ..	...	...		200		ditto.
					...		200	
	Bhagalpur	Bhagalpur ..	...	...		250		1876-77.
		Monghyr.. ..	...	...		650		1877-78.
		Doomka	...	...		75		Never done.
					...		975	
	Dinagepore	Dinagepore ..	...	...		2,600		1877-78.
		Rungpore ..	...	...		300		1876-77.
		Rampore Bauleah ..	...	...		500		1875-76.
		Julpigoree ..	...	...		800		Temporary building, built by Jail Authority. Construction o new building under contemplation.
					...		4,200	
	G. and D. Road.	Purneah	...	...		100		1877-78.
		Maldah	...	...		4,000		1876-77.
					...		4,100	
		Carried over ..	...	...	1,86,677	...	1,89,262	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial Repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,86,677	...	1,89,262	
District Jails —concld.	Patna ..	District Jails at—						
		Meetapore and Bankipore	...	...		300		1876-77.
		Arrah	...	...		100		ditto.
		Gya	...	2,200		450		Partly in 1877-78.
					2,200		850	
	Mozufferpore.	Motiharee ..	...	...		1,200		1877-78.
		Chuprah	...	...		1,500		ditto.
		Mozufferpore (old and new)	...	...		2,000		ditto.
					...		4,700	
		Ordinary repairs to District Jails in the—						
		Presidency Circle ..	3,500	...		...		
		North-Eastern „ ..	5,600	...		...		
		Western „ ..	3,350	...		...		
		Northern „ ..	3 000	...		...		
		North-Western „ ..	2,200	...		...		
					17,650		...	
Lock-ups ..	Circular & Eastern Canals.	Lock-ups at—						
		Busseerhaut ..	...	...		50		1876-77.
		Satkhira	...	...		400		1877-78.
		Khoolna	...	...		100		1876-77.
		Bagirhaut ..	...	...		50		ditto.
					...		600	
	Presidency	Diamond Harbour ..	...	...		...		1875-76.
		Dum-Dum ..	...	...		...		1876-77.
		Baraset	...	...		...		ditto.
		Barrackpore ..	...	...		...		ditto.
		Narail	...	...		250		1877-78.
		Jhenida	...	...		200		ditto.
		Magoorah.. ..	...	...		1,900		ditto.
		Bongong	...	350		50		1874-75.
		Meherpore ..	...	...		50		1875-76.
		Chooadangah ..	...	...		50		ditto.
		Kooshtea.. ..	...	...		...		1876-77.
		Ranaghat.. ..	...	...		...		ditto.
					350		2,500	
	Nuddea Rivers.	Lallbagh	...	...		...		1875-76.
		Moyadapore ..	...	...		500		1872-73.
		Chulteá	...	...		...		1876-77.
					...		500	
	Dacca ..	Moonsheegunge ..	...	...		25		1875-76.
		Manickgunge ..	...	...		...		Never.
		Goalundo.. ..	...	...		...		Re-built in 1877-78.
		Jamalpore ..	...	...		800		1877-78.
		Brahmunberiah ..	..	200		50		1874-75.
					200		875	
		Carried over ..	...	...	2,07,077	...	1,99,387	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,07,077	...	1,99,287	
Lock-ups—contd.	Burdwan..	Lock-ups at—						
		Cutwa	...	...		300		Never done.
		Culna	...	300		300		ditto.
		Bood-bood ..	...	500		500		ditto.
		Raneegunge ..	...	...		...		1876-77.
		Jehanabad ..	...	...		300		Never done.
		Serampore ..	...	...		...		ditto.
		Ghattal	...	...		...		ditto.
					800		1,400	
	Orissa ..	Jajpore	...	...		50		Repaired annually.
		Kendraparah ..	...	...		50		ditto.
		Juggutsingpore ..	...	...		50		ditto.
		Khoordah.. ..	...	...		50		Never done.
		Bhuddruck ..	...	...		50		ditto.
					...		250	
	Hazaribagh	Burhee	...	...		...		1876-77.
		Gobindpore ..	...	...		100		1875-76.
					...		100	
	Dinagepore	Nattore	...	...		100		Temporary buildings.
		Serajgunge ..	...	...		100		ditto.
		Kooreegram ..	...	...		...		Ditto erected in 1875-76, no repairs made since.
		Bagdogra ..	...	...		...		ditto.
					...		200	
	Bhagalpur	Muddehpoora ..	...	...		50		1876-77.
		Banka	...	...		175		1877-78.
		Jamooee	...	...		250		ditto.
		Doomka	...	250		75		Never done.
		Godda	...	250		75		ditto.
		Pakour	...	250		75		ditto.
					750		700	
	G. and D. Road.	Kishengunge ..	...	...		100		1876-77.
		Bussuntpore ..	...	...		200		Temporary building erected in 1874-75.
					...		300	
	Patna ..	Barh	...	...		25		1876-77.
		Behar	...	...		30		ditto.
		Dinapore.. ..	...	...		100		1877-78.
		Buxar	...	...		30		1876-77.
		Sasseram.. ..	...	...		100		1877-78.
		Bhabooah.. ..	...	...		100		ditto.
		Aurungabad ..	...	100		15		Not stated.
		Sherghotty ..	...	...		...		ditto.
		Jehanabad ..	...	100		25		ditto.
		Nowadah ..	...	...		...		ditto.
					200		425	
		Carried over ..	...	...	2,08,827	...	2,02,662	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,08,827	...	2,02,662	
Lock-ups—concld.	Mozufferpore.	Lock-ups at—						
		Bettiah	...	...		100		1876-77.
		Sewan	...	...		100		ditto.
		Seetamaree ..	...	...		...		Not known.
		Hajeepore ..	...	...		100		1877-78.
		Durbhunga ..	...	...		200		ditto partly.
		Muddhoobunnee ..	...	...		200		1877-78.
		Tajpore	...	...		200		ditto.
					...		900	
		Ordinary repairs to Lock-ups in the—						
		Presidency Circle ..	375	...		...		
		North-Eastern " ..	1,230	...		...		
		Western " ..	800	...		...		
		Northern " ..	1,450	...		...		
		North-Western " ..	840	...		...		
					4,695		...	
Police ..	1st Calcutta	Police Buildings at—						
		Calcutta	...	...		700		1875-76.
		Sealdah	...	...		100		ditto.
					...		800	
	Circular & Eastern Canals.	Kallygunge ..	...	...		100		ditto.
					...		100	
	Presidency	Canning Town ..	...	...		...		Brought on books of Public Works Department.
		Nowabgunge ..	...	...		...		
		Dum-Dum ..	...	...		...		
					...		...	
	Dacca ..	Lallbagh	...	...		...		1876-77.
		Burrisal	...	...		...		Brought on books of Public Works Department in 1877-78.
		Mymensingh ..	...	...		...		Built in 1875-76.
		Comillah	...	...		...		Not known.
					...		...	
	Chittagong	Rangamattee ..	...	...		...		These buildings are borne on books of Public Works Department, but under the disposal of the Deputy Commissioner, Hill Tracts.
		Cassalong ..	...	...		...		
		Burkul	...	...		...		
		Chundergona ..	...	...		...		
		Bunderbun ..	...	...		...		
		Mahalcharry ..	...	...		...		
		Cox's Bazar ..	...	...		...		
		Feskicherra ..	..	...		...		
					...		...	
	Burdwan..	Bood-bood ..	...	200		...		Never done.
		Raneegunge ..	...	...		1,000		1877-78.
		Bankoora.. ..	...	...		50		1874-75.
		Bansberiah ..	...	...		500		Never done.
		Chunditollah ..	...	...		500		ditto.
		Bydebatty ..	...	...		500		1877-78.
					200		2,550	
		Carried over ..	...	...	2,13,722	...	2,07,012	

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GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,13,722	...	2,07,012	
Police—concld.	Orissa ..	Police Buildings at—						
		Cuttack	...	...		200		Never done.
		Pooree	...	...		200		ditto.
					...		400	
	Hazaribagh	Rughoonathpore ..	...	...		150		ditto.
		Gourandihee ..	...	...		150		ditto.
		Palamow	...	...		200		ditto.
					...		500	
	Bhagalpur	Bhagalpur ..	...	...		100		1876-77,
		Muddapore in Sonthal Pergunnahs ...	...	...		125		Never done.
		Muddehpoorah in Bhagalpur District ..	...	...		...		Not stated.
		Doomka	...	...		200		Never done.
		Deoghur	...	...		...		ditto.
					...		425	
	G. and D. Road.	Purneah { Police Buildings ..	...	...		100		About to be brought in P. W. Books.
		Purneah { Sudder Thannah ..	...	1,000		...		
					1,000		100	
	Dinagepore	Rampore Bauleah ..	...	...		500		1875-76.
		Serajgunge ..	...	...		150		Not known,
					...		650	
	Mozufferpore.	Motiharee ..	...	...		100		Made over to P. W. Dept. in 1875-76.
		Mozufferpore ..	...	150		50		Built in 1873-74.
					150		150	
		Ordinary repairs to Police Buildings in the—						
		Presidency Circle ..	1,100	...		...		
		North-Eastern „ ..	1,400	...		...		
		Western „ ..	1,200	...		...		
		Northern „ ..	800	...		...		
		North-Western „ ..	100	...		...		
					4,600		...	
Registration	...	Registration Office at—						
	Burdwan..	Hooghly	...	...		...		Never done.
					...		...	
	Hazaribagh	Ranchee	...	...		...		Ditto.
					...		...	
	Presidency	Jessore	...	...		...		1875-76.
					...		...	
	Dacca ..	Furreedpore ..	...	...		...		Built in 1877-78.
		Burrisal	...	...		...		
					...		...	
	Mozufferpore.	Mozufferpore ..	...	...		...		Ditto in 1875-76.
					...		...	
		Carried over ..	...	...	2,19,472	...	2,09,237	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878 79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,19,472	...	2,09,237	
Registration—concld.	...	Ordinary repairs to Registration offices in the—						
		Western Circle ..	80	...		...		
		North-Eastern „ ..	300	...		...		
		North-Western „ ..	50	...		...		
					430		...	
Government Colleges and Schools.	1st Calcutta	Old Presidency College, now Sanscrit College and Hindoo School ..	...	...		12,800		1877-78.
		New Presidency College ..	...	...		1,000		Never done.
		Bethune School .	...	...		1,400		1875-76.
		Hare School	...	5,000		500		Never done.
		School at Barrackpore ..	...	...		200		1876-77.
					5,000		15,900	
	3rd Calcutta.	Madrissa College ..	...	...		6,500		1877-78.
		Kidderpore School and Parsonage	...	2,000		...		1874-75.
					2,000		6,500	
	Presidency	Barraset School ..	...	...		...		1876-77.
		Kishnaghur College ..	...	...		4,000	...	1877-78.
		Jessore School ..	...	...		...		1876-77.
					...		4,000	
	Nuddea Rivers.	Berhampore College ..	...	2,600		150		1874-75.
					2,600		150	
	Dacca ..	Dacca College ..	...	...		500		1874-75 partially.
		Burrisal School ..	...	...		...		Will be re-built shortly.
		Furreedpore „ ..	...	...		100		1877-78.
		Mymensingh „ ..	...	...		1,500		ditto.
		Comillah „ ..	...	1,000		150		1874-75.
					1,000		2,250	
	Chittagong	Chittagong „ ..	...	...		100		1875-76.
		Noakholly „ ..	...	...		100		ditto.
		Rangamattee „ ..	...	...		...		Not known.
					...		200	
	Burdwan.	Bankoora „ ..	...	...		50		1874-75.
		Sooree „ ..	...	...		...		1875-76.
		Hooghly College ..	...	...		...		Never done.
		Chinsura „ ..	...	...		2,000		1877-78.
		Boarding House at Chinsura	*150	...		...		ditto.
		Ooterparah School ..	...	...		...		1875-76.
		Howrah „ ..	...	...		...		ditto.
					150		2,050	
	Orissa ..	Cuttack College ..	...	...		300		Never done.
		Pooree School.. ..	...	...		500		1877-78.
		Balasore { School ..	...	...		100		1874-75.
		Balasore { Normal School..	...	...		...		Never done.
					...		900	
		Hazaribagh School ..	...	...		...		1876-77.
	Hazaribagh	Ranchee „ ..	...	...		300		ditto.
		Purulia „ ..	...	...		...		1875-76.
							300	
		Carried over ..	...	...	2,30,652	...	2,41,487	

* (To be met from contribution.)

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,30,652	...	2,41,487	
Government Colleges and Schools—concld.	Darjeeling	Darjeeling School ..	...	...		100		1876-77.
		Bhootia Boarding „ ..	...	1,000		100		1875-76.
					1,000		200	
	Dinagepore	Dinagepore „ ..	...	...		200		ditto.
		Rampore Bauleah „ ..	...	...		300		ditto.
		Pubna „ ..	...	400		300		Not known.
					400		800	
	Bhagalpur	Monghyr „ ..	...	...		1,000		1877-78.
		Bhagalpur „ ..	...	...		100		1876-77.
		Deoghur „ ..	...	...		150		Never done.
					...		1,250	
	G. and D. Road.	Purneah „ ..	...	...		1,500		1876-77.
		Maldah „ ..	...	...		100		1877-78.
					...		1,600	
	Patna ..	Patna College.. ..	...	...		200		1875-76.
		Arrah School..	...	...		100		1876-77.
		Gya „ ..	...	...		210		1875-76.
					...		510	
	Mozufferpore.	Motiharee „ ..	...	...		200		1877-78.
		Chuprah „ ..	...	...		300		1876-77.
		Mozufferpore Zillah „ ..	...	...		500		1877-78.
		Ditto Training „ ..	...	100		...		Built in 1874-75.
					100		1,000	
		Ordinary repairs to Government Colleges and Schools in the—						
		Presidency Circle ..	3,400	...		...		
		North-Eastern „ ..	2,350	...		...		
		Western „ ..	1,750	...		...		
		Northern „ ..	1,000	...		...		
		North-Western „ ..	1,000	...		...		
					9,500		...	
Hospital and Dispensaries.	1st Calcutta.	Medical College Hospital..	...	...		4,000		1875-76.
		Campbell Hospital and Superintendents and Apothecary's Residences ..	...	...		5,200		Campbell Hospital in 1875-76 and 1876-77 Superintendent's Residence in 1877-78 Apothecary's Residence in 1875-76.
					...		9,200	
		Carried over ..	...	...	2,41,652	...	2,56,047	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,41,652	...	2,56,047	
Hospital and Dispensaries—concld.	3rd Calcutta.	General Hospital, Dhullundah	...	5,000	5,000	7,000	7,000	1874-75, 1875-76, 1876-77 and 1877-78. Every year a part of the building.
	Burdwan..	Charitable Hospital at Burdwan	..	...	...	...	...	Never done.
		Ditto at Jehanabad ..	...	...		...		ditto.
	Orissa ..	General Hospital at Cuttack	...	...		250		1874-75.
		Ditto Branch Dispensary ..	...	...		...		Never done.
		Dispensary at Brahminee ..	...	...		...		ditto.
		Pilgrim Hospital at Pooree	...	...		...		1876-77.
		Ditto at Bhuddruck ..	...	...		150		Never done.
					...		400	
	Hazaribagh.	Hospital at Chybassa ..	...	...		150		ditto.
					...		150	
	Chittagong	Hospital at Chittagong ..	...	...		...		ditto.
					...		...	
	Darjeeling	Police Hospital at Darjeeling	...	800		200		1875-76.
					800		200	
	Bhagalpur	Temporary accommodation for Medical officers at Doomka	...	...		250		Never done.
							250	
	Patna ..	Dispensary at Patna ..	...	...		50		1876-77.
		Ditto at Dehree ..	...	...		...		Never done.
		Hospital at Gya ..	...	...		160		1877-78.
					...		210	
	Mozufferpore.	Charitable Dispensary and Quarters at Chupra ..	...	...		200		1876-77.
		Charitable Dispensary at Mozufferpore ..	...	...		200		ditto.
					...		400	
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Presidency Circle ..	8,600	...				
		Western " ..	1,050	...				
		Northern " ..	200	...				
		North-Western " ..	850	...				
					10,700			
Lock Hospital.	1st Calcutta.	Lock Hospital at Scealdah..	...	...		400		1875-76.
					...		400	
		Carried over ..	...	...	2,58,152	...	2,65,057	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial repairs when last executed
		Civil Buildings—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,58,152	...	2,65,057	
Lock Hospital—concld.		Ordinary repairs to Lock Hospital in the Presidency Circle ..	300	...	300	...	...	
Medical Colleges and Schools.	1st Calcutta	Medical College at Calcutta .. .	...	...		5,000		1875-76 & 1876-77.
		Campbell School at Sealdah	...	...	...	1,500	6,500	ditto.
	Dacca ..	Medical School at Dacca ..	...	...	...	300	300	Temporary building.
	Patna ..	Temple Medical School at Patna	...	...	...	100	100	Never done.
		Ordinary repairs to Medical Colleges and Schools in—						
		Presidency Circle ..	7,000	...		...		
		North-Eastern „ ..	300	...		...		
		North-Western „ ..	500	...	7,800		...	
Lunatic Asylum.	3rd Calcutta.	Lunatic Asylum at—						
		Dhullundah ..	...	1,000		1,500		1875-76 and 1877-78
		Bhownipore (European)	...	2,000	3,000	500	2,000	In 1876-77 partly done.
	Nuddea Rivers.	Berhampore ..	...	1,700		200		1874-75.
		Moydapore ..	...	...	1,700	...	200	1876-77.
	Dacca ..	Dacca	...	...	...	...	...	Built in 1877-78.
	Orissa ..	Cuttack	...	...	...	150	150	Never done.
	Hazaribagh	Hazaribagh ..	...	...	...	1,500	1,500	1870-71.
	Patna ..	Bankipore ..	...	...	...	300	300	1875-76 and 1876-77.
		Ordinary repairs to Lunatic Asylums in the—						
		Presidency Circle ..	1,000	...		...		
		North-Eastern „ ..	550	...		...		
		Western „ ..	2,200	...		...		
		North-Western „ ..	500	...	4,250	...	...	
		Carried over ..	...	...	2,75,202	...	2,76,107	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Quadrennial.	Total.	Estimate, 1877-78. Amount.	Total.	Quadrennial Repairs when last executed.
		Civil Buildings—continued.						
		Brought forward ..	...	...	2,75,202	...	2,76,107	
Miscellaneous Buildings.	1st Calcutta.	Range of godowns attached to No. 3, Koyla Ghat Street	...	...		...		1876-77.
		Semaphore Tower at Barrackpore	...	...		...		ditto.
					...		...	
	3rd Calcutta.	Buildings and works on the Maidan balustrade ..	...	...		3,000		Partly in 1877-78.
		Towers, pillars and monuments	...	...		200		Never done.
		Meteorological Observatory at Alipore	...	...		...		Built in 1876-77
					...		3,200	
	Presidency	Semaphore Tower at Boorool	...	...		200		1877-78.
		Ditto at Paikparah ..	...	...		...		1876-77.
		Ditto at Sookchur ..	...	...		...		ditto.
		Ditto at Belghuria ..	...	...		...		ditto.
					...		200	
	Chittagong	Chundergona Superintendent's office.. ..	...	...		...		Not known.
		Guest-house for Looshai Chiefs at Rangamuttee ..	...	...		...		ditto.
					...		...	
	Burdwan	Agency Building at Contai	...	...		200		1875-76.
		Botanical Gardens at Shibpore	...	...		...		1876-77.
		Pucca Ghat at Hooghly ..	...	...		...		ditto.
		Dwelling-house at Bandel..	...	...		...		ditto.
					...		200	
	Bhagalpur	Fort Bridges (three) at Monghyr	...	...		250		1877-78.
					...		250	
	Dinagepore	Pucca roads in the compound of Court-house at Rampore Bauleah ..	...	...		1,000		ditto.
					...		1,000	
	Patna ..	Cavalry barracks at Bankipore	...	100		100		Not known.
		Infantry ditto at ditto ..	...	...		100		1876-77.
		Fort Buildings at Buxar ..	...	...		150		ditto.
		Stud ditto at ditto ..	...	...		200		1875-76.
					100		550	
	Mozufferpore.	Nepaul Frontier boundary pillars	...	...		60		1877-78.
		Stud Buildings, &c., at Poosah	...	500		1,200		ditto partly.
					500		1,260	
		Carried over ..	...	...	2,75,802	...	2,82,767	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Civil Buildings—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellanous Buildings—concld.	...	Brought forward ..	...	...	2,75,802	...	2,82,767	
		Ordinary repairs to Miscellaneous Buildings in the—						
		Presidency Circle ..	2,700	...		...		
		Western „ ..	250	...		...		
		Northern „ ..	150	...		...		
		North-Western „ ..	700	...		...		
					3,800		...	
Public Works Buildings.	1st Calcutta	Public Works Store-yard at Cooly Bazaar ..	...	1,000		500		1874-75.
					1,000		500	
	3rd Calcutta.	Public Works Building at Tolly's Nullah ..	...	...		200		Not stated.
					...		200	
	Burdwan..	Overseer's Bungalow at Burrakur	...	...		200		Never done.
		Engineer's Godown at Sooree	...	...		...		1875-76.
					...		200	
	Orissa ..	Public Works Building at Cuttack . ..	...	...		...		1876-77.
					...		...	
	Hazaribagh	Store Godown at Hazaribagh	...	...		250		1877-78.
		Ditto at Purulia ..	...	...		..		Never done.
		Ditto at Burrakur ..	...	...		...		ditto.
					...		250	
	Dacca ..	Store Godown at Comillah..	...	...		50		Temporary building.
		Ditto at Mymensingh ..	...	...		50		1875-76.
					...		100	
	Bhagalpur	Ditto at Monghyr ..	...	...		125		1877-78.
		Ditto at Bhagalpur ..	...	...		225		ditto.
		Ditto at Deogurh ..	...	...		50		Temporary building.
					...		400	
	G. and D. Road.	Ditto at Purneah ..	...	100		50		1872-73.
					100		50	
	Patna ..	Ditto at Bankipore ..	...	...		150		1876-77.
		Ditto at Arrah ..	...	...		30		1875-76.
		Ditto at Buxar ..	...	...		30		1876-77.
		Public Works Store Godown at Gya	...	...		100		1877-78.
					...		310	
	Mozufferpore.	Overseer's Bungalow at Mozufferpore ..	...	...		200		ditto.
					...		200	
		Ordinary repairs to Public Works Buildings in the—						
		Presidency Circle ..	500	...		...		
		Western „ ..	325	...		...		
		North Eastern „ ..	600	...		...		
		Northern „ ..	300	...		...		
		North-Western „ ..	490	...		...		
					2,215			
		Total Civil Buildings. { Provincial Service ..			2,82,767			
		Total Civil Buildings. { Contribution ..			150			
		Total ..			2,82,917	...	2,84,977	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged Roads.	*Grand Trunk Road* (387 *miles) with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts with an aggregate waterway of* 18,768 *feet*—				
	Calcutta to Phulta Ghat (12 *miles)*—				
	Collecting metal	17,000		17,000	
	Spreading and consolidating ..	4,000		2,000	
	Maintenance	3,800		2,500	
	Bridges and Drains	500		200	
	Planting and maintaining trees ..	400		...	
			25,700		21,700
	Phulta Ghat crossing to Boinchee, 17*th mile to* 47*th mile* (30 *miles)*—				
	Collecting metal	5,000		2,000	
	Spreading and consolidating ..	1,000		2,500	
	Maintenance	1,500		2,000	
	Bridges and Culverts	1,500		2,000	
	Bungalows (3)	100		1,000	
	Planting and maintaining trees ..	...		...	
			9,100		9,500
	Boinchee to Burrakur, 47*th mile to* 149*th mile* (102 *miles)*—				
	Collecting metal	32,500		28 000	
	Spreading and consolidating ..	6,000		7,000	
	Maintenance..	4,500		5,000	
	Bridges and Culverts	3,000		4,000	
	Bungalows (4)	400		1,000	
	Burrakur Bridges with approaches ..	3,000		1,000	
	Repairs to Toll-house and Out-offices at Barrakar	50		500	
	Planting and maintaining trees ..	...		...	
			50,050		46,500
	Burrakur to Mudhoopoor, 149*th mile to* 194*th mile* (46 *miles)*—				
	Collecting metal	3,200		4,500	
	Spreading and consolidating ..	2,700		1,500	
	Maintenance..	1,800		2,500	
	Bridges and Culverts	600		600	
	Bungalows and Cooly Huts ..	600		1,400	
	Planting and maintaining trees ..	...		...	
			8,900		10,500
	Mudhoopoor to Bhullua Chutter, 194*th mile to* 268*th mile* (74 *miles)*—				
	Collecting metal	4,500		7,500	
	Spreading and consolidating ..	1,700		2,900	
	Maintenance	3,500		3,000	
	Bridges and Drains ..	1,000		1,500	
	Bungalows, &c. (7)	1,400		3,000	
	Planting and maintaining trees ..	...		...	
			12,100		17,900
	Carried over ..	...	1,05,850	...	1,06,100

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	1,05,850	...	1,06,100
Metalled and bridged Roads—contd.	*Grand Trunk Road, &c.*—continued.				
	Bullua Chutter to Baroon on Sone 268th mile to 335th mile (67 miles)—				
	Collecting metal	5,600		4,500	
	Spreading and consolidating ..	1,400		2,000	
	Maintenance..	3,200		2,800	
	Bridges and Bungalows	1,000		1,000	
	Planting and maintaining trees ..	...		...	
			11,200		10,300
	Sone to Kurumnassa 335th mile to 391st mile (56 miles)—				
	Collecting metal	16,000		11,000	
	Spreading and consolidating ..	2,500		3,000	
	Maintenance..	2,000		2,400	
	Bridges and Drains	500		500	
	Bungalows	1,000		1,000	
	Planting and maintaining trees ..	...		...	
			22,000		17,900
	Patna and Gya Road (80 miles) with an average width of 30 feet, of which 16 are metalled, and with 222 bridges and culverts of an aggregate waterway of 8,874 feet— *Dhobe to Jehanabad (55 miles)*—				
	Collecting metal	15,000		32,500	
	Spreading and consolidating	2,000		5,500	
	Maintenance..	1,000		2,600	
	Bridges and Bungalows	300		500	
	Planting and maintaining trees ..	...		...	
			18,300		41,100
	Jehanabad to Bankipore (25 miles)—				
	Collecting metal	...		80,000	
	Spreading and consolidating ..	...		2,000	
	Maintenance..	3,000		1,800	
	Bridges and Bungalows	700		500	
	Planting and maintaining trees ..	...		...	
			3,700		84,300
	Dinapore to Khagoul Railway Station Road (3½ miles) with an average width of 30 feet, of which 14 are metalled, and with 8 bridges and culverts of an aggregate waterway of 334 feet—				
	Collecting metal	900		...	
	Spreading and consolidating ..	100		160	
	Maintenance..	500		500	
	Bridges and Drains	100		100	
	Planting and maintaining trees ..	...		...	
			1,600		760
	Carried over ..	...	1,62,650	...	2,60,460

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	1,62,650	...	2,60,460
Metalled and bridged Roads—contd.	*Dinapore and Bankipore metalled Road (6½ miles) with an average width of 42 feet, of which 14 are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—*				
	Collecting metal	1,000		...	
	Spreading new coating	200		160	
	Maintenance..	4,500		700	
	Bridges and Drains	150		100	
	Planting and maintaining trees ...	...	5,850	...	960
	Branch Road via *Hazaribagh to Dorundah* (80 *miles*) *with an average width of* 21 *feet, of which* 12 *feet are metalled, and with* 93 *bridges and culverts of an aggregate waterway of* 1,294 *feet—*				
	Burhee to Hazaribagh (22½ *miles*)—				
	Collecting metal	1,400		3,400	
	Spreading and consolidating ..	1,800		800	
	Maintenance..	1,090		1,000	
	Bridges and Drains	500		500	
	Bungalows	100		100	
	Planting and maintaining trees ..	...	4,890	...	5,800
	Hazaribagh to Bandhatta (37 *miles on Ranchee Road*)—				
	Collecting metal	900		2,300	
	Spreading and consolidating ..	1,850		600	
	Maintenance..	1,500		2,000	
	Bridges and Drains	1,000		1,000	
	Bungalows and Huts, &c. ..	300		...	
	Planting and maintaining trees ..	...	5,550	...	5,900
	Hazaribagh and Bogodhur Road (32 *miles*) *with an average width of* 21 *feet, of which* 12 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet—*				
	Collecting metal	1,600		3,000	
	Spreading and consolidating .	1,900		1,000	
	Maintenance..	1,560		1,800	
	Bridges and Drains	500		1,000	
	Bungalows	200		500	
	Planting and maintaining trees ..	...	5,760	...	7,300
	Girhidi and Doomree Road with an average width of 20 *feet, of which* 12 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet—*				
	Girhidi to Grand Trunk Road (26½ *miles*)—				
	Collecting metal	1,700		3,100	
	Spreading and consolidating ..	2,625		1,000	
	Maintenance	1,000		1,500	
	Bridges and Drains	1,000		1,000	
	Inspection Bungalows, &c., at Doomree	200		800	
	Planting and maintaining trees ..	...	6,525	...	7,400
	Carried over ..	...	1,91,225	...	2,87,820

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	1,91,225	...	2,87,820
Metalled and bridged Roads—contd.	*Burrakur and Purulia Road (46 miles) with an average width of 24 feet, of which 10 are metalled, and with 84 bridges and culverts of an aggregate waterway of 1,077 feet—*				
	Burrakur to Damoodah (4 miles)—				
	Collecting metal	2,000		2,500	
	Spreading and consolidating ..	600		800	
	Maintenance	160		200	
	Bridges and Drains	240		100	
	Raising earthen sides	...		...	
	Planting and maintaining trees ..	...		...	
			3,000		3,600
	1st Section (17 miles)—				
	Collecting metal	1,400		3,400	
	Spreading and consolidating ..	2,100		1,800	
	Maintenance..	500		800	
	Bridges and Drains	450		200	
	Bungalows	400		250	
	Planting and maintaining trees ..	...		...	
			4,850		6,450
	2nd Section (25 miles)—				
	Collecting metal	1,100		200	
	Spreading and consolidating ..	1,250		600	
	Maintenance..	1,000		1,200	
	Bridges and Drains	500		200	
	Bungalows	100		150	
	Planting and maintaining trees ..	...		...	
			3,950		2,350
	Midnapore and Raneegunge Road (97 miles) with an average width of 24 feet, of which 12 are metalled, and with 259 bridges and culverts of an aggregate waterway of 2,045 feet—				
	Raneegunge to Damoodah River (3 miles)—				
	Collecting metal	400		400	
	Spreading new coating	...		50	
	Maintenance..	150		170	
	Ordinary repairs to bridges and drains	50		30	
	Planting and maintaining trees ..	...		...	
			600		650
	Damoodah to Kurkasole (58 miles)—				
	Collecting metal	6,000		6,000	
	Spreading and consolidating ..	2,500		3,000	
	Maintenance..	2,000		1,500	
	Bridges and Drains	1,000		1,000	
	Bungalows (4)	400		400	
	Planting and maintaining trees ..	...		...	
			11,900		11,900
	Carried over ..	...	2,15,525	...	3,12,770

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	2,15,525	...	3,12,770
Metalled and bridged Roads—contd.	*Midnapore and Raneegunge Road, &c.*—contd.				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	3,000		3,500	
	Spreading and consolidating ..	1,000		2,000	
	Maintenance..	1,600		1,200	
	Bridges and Drains (78).. ..	2,000		1,000	
	Bungalows (4)	400		200	
	Planting and maintaining trees ..	...		...	
			8,000		7,900
	Orissa Trunk Road (321½ *miles*) *with an average width of* 24 *feet, of which* 12 *are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—*Calcutta to Atcheepore* (14 *miles*)—				
	Collecting metal	7,000		5,000	
	Spreading new coating .. .	1,000		800	
	Maintenance..	1,500		2,500	
	Bridges and Drains	500		200	
	Planting and maintaining trees ..	...		...	
			10,000		8,500
	Oolooberiah to Chundinabazaar (92 *miles*)—				
	Collecting metal	27,000		27,000	
	Spreading and consolidating ..	5,500		6,000	
	Maintenance	3,600		3,000	
	Bridges and Drains	1,800		2,000	
	Bungalows	400		500	
	Planting and maintaining trees ..	...		...	
			38,300		38,500
	Chundinabazaar to Byturnee (95½ *miles*)—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ..	7,000		7,000	
	Maintenance	7,000		5,000	
	Bridges and Drains	4,000		4,000	
	Bungalows (10)	2,000		2,000	
	Planting and maintaining trees ..	...		..	
			45,000		43,000
	Byturnee to Mahanuddy at Cuttack (45 *miles*)—				
	Collecting metal	10,000		10,000	
	Spreading and consolidating ..	4,000		3,000	
	Maintenance..	2,750		2,750	
	Bridges and Drains	1,000		1,000	
	Bungalows (5)	1,000		700	
	Planting and maintaining trees ..	...		...	
			18,750		17,450
	Carried over ..	...	3,35,575	...	4,28,120

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	3,35,575	...	4,28,120
Metalled and bridged Roads—contd.	*Orissa Trunk Road, &c.*—continued.				
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal	12,000		45,000	
	Spreading and consolidating ..	3,000		5,000	
	Maintenance..	3,000		3,750	
	Bridges and Drains	2,000		2,000	
	Bungalows (7)..	1,000		1,000	
	Planting and maintaining trees ..	...		...	
			21,000		56,750
	Cuttack and Pooree Road (52 miles) with an average width of 24 feet, of which 12 are metalled, and with 45 bridges and culverts of an aggregate waterway of 794 feet—				
	Collecting metal	13,000		25,000	
	Spreading and consolidating ..	2,000		3,000	
	Maintenance..	1,500		3,000	
	Bridges and Drains	1,000		1,000	
	Bungalows (6) . ..	1,000		1,200	
	Planting and maintaining trees ..	...		...	
			18,500		33,200
	Ganges and Darjeeling Road from Caragolah to Silligoree (124 miles) with an average width of 30 feet, of which 12 feet are metalled, and with 75 bridges and culverts of an aggregate waterway of 6,910 feet—				
	Collecting metal	40,000		40,000	
	Spreading new coating	4,000		4,000	
	Maintenance..	10,000		10,000	
	Masonry Bridges and Drains ..	1,000		1,000	
	Timber Bridges	2,000		20,000	
	Iron ditto..	1,000		...	
	Inspection Bungalows (13) ..	2,000		2,000	
	Planting and maintaining trees ..	300		...	
			60,300		77,000
	Darjeeling Hill Cart Road (49 *miles*) *with an average width of 22 feet, of which 16 feet are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet*—				
	Terai Road (8 *miles*)—				
	Collecting metal	1,600		1,600	
	Spreading new coating	1,500		400	
	Maintenance..	1,200		400	
	Bridges	800		1,200	
	Raising earthen sides	...		400	
			5,100		4,000
	Carried over ..	...	4,40,475	...	5,99,070

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	4,40,475	...	5,99,070
Metalled and bridged Roads—contd.	*Darjeeling Hill Cart Road, &c*—continued.				
	Lower Section (21 *miles*)—				
	Collecting metal	14,000		5,000	
	Spreading new coating	2,000		1,000	
	Maintenance..	5.000		4,000	
	Bridges	6,000		2,000	
	Halting Sheds (3)	900		900	
	Inspection Bungalows (2) ..	800		500	
	Special repairs—Repairing revetments and breast walls	25,000		25,000	
			53,700		38,400
	Upper Section (20 *miles*)—				
	Collecting metal	12,000		5,000	
	Spreading new coating	1,200		1,000	
	Maintenance..	6,000		6,000	
	Bridges	6,000		3,000	
	Halting Sheds (2)	600		600	
	Inspection Bungalow (1).. ..	300		500	
	Special repairs—Repairing revetments and breast walls	20,000		20,000	
			46,100		36,100
	Calcutta Roads.				
	Calcutta and Maidán Roads (12 *miles*) *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet*—				
	Collecting metal	24,500		25,000	
	Spreading and consolidating new coating	4,000		5,000	
	Maintenance..	32,000		32,000	
	Repairs to Secretary's and other walks	2,000		1,200	
			62,500		63,200
	Strand Road from Chandpal Ghát to Hastings Bridge (1¾ *miles*) *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 26 *feet*—				
	Collecting metal	10,000		10,000	
	Spreading and consolidating ..	1,500		1,600	
	Maintenance..	10,000		10,000	
			21,500		21,600
	Carried over ..	...	6,24,275	...	7,58,370

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	6,24,275	...	7,58,370
Metalled and bridged Roads—contd.	*Road from Calcutta to Diamond Harbour (27½ miles) with an average width of 30 feet, of which 14 are metalled, and with 17 bridges and culverts of an aggregate waterway of 127½ feet—*				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ..	3,000		3,000	
	Maintenance	4,000		4,000	
	Bridges and Drains	400		200	
	Bungalows	150		300	
	Planting and maintaining trees ..	...		...	
			32,550		32,500
	Cossipore and Dum-Dum Road (3 miles) with an average width of 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—				
	Collecting metal	...		...	
	Spreading new coating	...		250	
	Maintenance..	1,000		600	
	Bridges and Culverts	250		150	
	Planting and maintaining trees ..	200		...	
			1,450		1,000
	Calcutta and Jessore Road (74 miles) with an average width of 30 feet, of which 12 feet are metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—				
	Calcutta to Dum-Dum (3½ miles)—				
	Collecting metal	1,500		8,000	
	Spreading new coating	800		1,000	
	Maintenance..	2,150		800	
	Bridges and Drains	50		200	
	Planting and maintaining trees ..	100		...	
			4,600		10,000
	Dum-Dum to 32nd mile-post (28½ miles)—				
	Collecting metal	20,500		20,000	
	Spreading new coating	2,900		4,000	
	Maintenance..	4,000		4,000	
	Bridges and Culverts	400		500	
	Bungalows	250		100	
	Planting and maintaining trees ..	...		...	
			28,050		28,000
	Carried over ..	...	6,90,925	...	8,30,470

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	6,90,925	...	8,30,470
Metalled and bridged Roads—concld.	*Calcutta and Jessore Road, &c.,*—continued.				
	32nd mile-post to Jadubpore (28 *miles*)—				
	Collecting metal	5,000		6,000	
	Spreading and consolidating ..	1,200		1,250	
	Maintenance..	2,500		2,100	
	Bridges and Culverts	2,000		1,800	
	Bungalows	200		50	
	Planting trees	250		...	
			11,150		11,200
	Jadubpore to Jessore (14 *miles*)—				
	Collecting metal	7,000		5,600	
	Spreading new coating	1 600		1,100	
	Maintenance..	1,700		1,550	
	Bridges and Culverts	500		700	
	Planting and maintaining trees ..	200		...	
			11,000		8,950
Raised and bridged and unmetalled Roads.	*Ranchee and Ramghur Road* (28½ *miles*)—				
	Maintenance..	600		600	
	Bridges and Drains	1,000		600	
	Bungalows	250		200	
			1,850		1,400
	Ranchee and Purulia Road—				
	Ranchee to Sillee (36 *miles*)—				
	Maintenance..	1,750		2,000	
	Bridges and Drains	800		800	
	Bungalows	300		250	
			2,850		3,050
	Sillee to Purulia (35 *miles*)—				
	Maintenance	1,650		1,600	
	Bridges and Drains	300		300	
	Bungalows	150		100	
			2,100		2,000
	Mudhoobun Branch Road (3 *miles*)—				
	Maintenance..	100		100	
			100		100
	Parishnath Hill Road (6¾ *miles*)—				
	Maintenance	500		500	
			500		500
	Lake Road at Hazaribagh (6 *miles*)—				
	Maintenance	580		580	
			580		580
	Cuttack and Sonepore Road from Cuttack via *Sonepore to the Central Provinces* (130 *miles*)—				
	Maintenance	2,500		5,000	
	Bungalows (14)	1,000		1,500	
			3,500		6,500
	Carried over ..	...	7,24,555	...	8,64,750

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	7,24,555	...	8,64,750
Raised and bridged and unmetalled Roads—contd.	*Cuttack and Sumbulpore Road from Cuttack viâ Ungool to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	3,500		4,000	
	Bungalows (7)	1,000		1,000	
			4,500		5,000
	Chittagong Trunk Road from the Megna River to Chittagong (122 *miles*)—				
	Daoodcandy on the Megna to the Fenny River (75 *miles*)—				
	Maintenance..	4,000		4,000	
	Bridges and Drains	500		500	
	Bungalows	500		400	
			5,000		4,900
	Fenny River to Chittagong (47 *miles*)—				
	Maintenance	3,500		2,500	
	Bridges and Drains	1,000		500	
	Bungalows	500		500	
			5,000		3,500
	Road from Titalyah to Julpigoree and thence to Cooch Behar Frontier (85 *miles*)—				
	Titalyah to Julpigoree (27 *miles*)—				
	Maintenance..	2,000		3,000	
	Bridges	1,500		2,000	
			3,500		5,000
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	2,500		3,000	
	Bridges	1,000		1,500	
			3,500		4,500
	Road from Darjeeling to Sevoke (36 *miles*)—				
	Maintenance..	3,500		3,500	
	Bridges	500		500	
			4,000		4,000
	Calcutta Road from Darjeeling to Jore Bungalow (4 *miles*)—				
	Maintenance..	750		750	
	Bridges	250		250	
			1,000		1,000
	Short cuts on New Cart Road to Darjeeling (6 *miles*)—				
	Maintenance..	1,000		1,000	
			1,000		1,000
	Carried over ..	...	7,52,055	...	8,93,050

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	7,52,055	...	8,93,650
	Darjeeling Frontier Roads.				
Raised and bridged and unmetalled Roads.—concld.	*Maintenance of the undermentioned roads in the Darjeeling District recently transferred to Provincial Services—*				
	Road from the Teesta Bridge to the Sikkim boundary at the Rishot river being 23 miles	1,100		...	
	Road from Rishi to Jeyleh being 40 miles	2,000		...	
	Thibet road near Dumsong *vid* Laba to Julpigoree boundary at Bullabari being 30 miles	1,500		...	
	North Nepal road from end of Goompahar road to Philloot being 37 miles	1,800	6,400	...	...
Boat-Bridges and Ferries.	To maintenance of ferry boats on Orissa Trunk Road	2,500		2,500	
	Repairs to Government boat at Choora Madaree Ferry on Atcheepore and Budge-Budge Road	50	2,550	...	2,500
	To maintenance of ferry boat on Midnapore and Raneegunge Road ..	500	500	100	100
	To maintenance of Burrakur Ferry on Girhidi to Grand Trunk Road ..	200	200	200	200
	To ditto of Dammoodah Ferry at Ramghur on Hazaribagh and Ranchee Road..	200	200	200	200
	To ditto of Gyghatta boat-bridge on Calcutta and Jessore Road ..	1,000	1,000	1,000	1,000
	To maintenance and establishment of Dingraghat Ferry over the Mahanuddy River on Ganges and Darjeeling Road	7,000	7,000	7,000	7,000
	To maintenance of passages on unbridged rivers on the Grand Trunk Road—				
	Sone Ferry	7,000		7,000	
	Botana ditto	700		700	
	Leelajan ditto	300		300	
	To maintenance of ferry boats on Grand Trunk Road	250	8,250	...	8,000
	Carried over ..	...	7,78,155	...	9,12,650

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	7,78,155	...	9,12,650
River Improvements	*Matabhanga River*—				
	To sounding channels	300		300	
	To removing wrecks	100		100	
			400		400
	Jellinghee and Bhyrub Rivers—				
	Head works	5,000		20,500	
	Channel works	12,000			
	Removing wrecks	...		200	
	Sounding channels	1,000		400	
	Maintaining toll stations and bungalows	200		200	
			18,200		21,300
	Bhagiruthee River—				
	Maintaining head works.. ..	10,000		10 000	
	Ditto channel ditto	30,000		30,000	
	Sounding channels	6,000		4,800	
			46,000		44,800
Navigable Canals.	*Calcutta new canals* (17 *miles*)—				
	Maintaining channels and banks (17 miles)	6,000		6,000	
	Ditto tow-path (8 miles).. ..	2,000		2,400	
	Ditto rustic bridges (10) ..	1,000		1,500	
	Working two steam dredgers ..	33,000		32,500	
			42,000		42,400
	Maintaining roads on ditto (12 *miles*)—				
	Collecting metal	15,000		16,000	
	Spreading new coating	4,000		4,000	
	Maintenance	3,000		3,000	
	Maintaining bridges (9 miles) ..	7,500		3,000	
	Ditto toll-offices and bungalows (8) ..	2,000		2,000	
			31,500		28,000
	Tolly's Nullah (18 *miles*)—				
	Maintaining channel and banks (18 miles)	4,000		5,000	
	Ditto bridges (7)	6,000		3,000	
	Ditto toll-offices and bungalows (3) ..	250		300	
			10,250		8,300
	Eastern Canals, Kantatollah to Soorkholly (82 *miles*)—				
	Maintaining channel and banks (82 miles)	2,000		2,000	
	Ditto tow-path (82 miles) ..	6 500		6,000	
	Ditto rustic bridges (268) ..	8,000		7,500	
	Ditto bungalows (2)	300		200	
			16,800		15,700
	Carried over ..	...	9,43,305	...	10,73,550

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79.		Estimate, 1877-78.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	9,43,305	...	10,73,550
Navigable Canals.—concld.	*Soorkholly to Burrisal* (103 *miles*)—				
	Maintaining channel and banks (103 miles)	1,050		2,000	
	Ditto tow-path (52 miles) ..	4,000		5,000	
	Ditto rustic bridges (202) ..	4,500		6,000	
	Ditto bungalows (2)	450		100	
			10,000		13,100
	New boat route to Mutlah River (56 *miles*)—				
	Maintaining channel and banks (56 miles)	1,000		1,000	
			1,000		1,000
	Steamer route—				
	Clearing channel	2,000		2,500	
			2,000		2,500
Accommodation for travellers.	To maintenance of staging bungalows on the Grand Trunk Road at—				
	Topchanchy—				
	Establishment .. Rs. 72				
	Repairs 134	206		410	
	Doomree—				
	Establishment .. 108				
	Repairs 106	214		410	
	Bugodhar—				
	Establishment .. 108				
	Repairs 106	214		410	
	Burhee—				
	Establishment .. 108				
	Repairs 106	214		420	
	Mohuneca, Sassoeram and Dehree—				
	Establishment .. 324				
	Repairs 319	643		450	
	Sherghotty—				
	Establishment .. 72				
	Repairs 59	131		150	
	Baroon—				
	Establishment .. 72				
	Repairs 58	130		150	
			1,752		2,400
	Carried over ..	...	9,58,057	...	10,92,550

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	9,58,057	...	10,92,550
Accommodation for travellers—contd.	To Maintenance of staging bungalows on the Patna and Gya Road at—				
	Jehanabad— Rs.				
	Establishment .. 72				
	Repairs 59	131		150	
	Newanadowa—				
	Establishment .. 72				
	Repairs 58	130		150	
	Gya—				
	Establishment .. 84				
	Repairs 50	134		150	
			395		450
	On Burhee to Hazaribagh Road at Hazaribagh— Rs.				
	Establishment .. 114				
	Repairs 139	253		200	
			253		200
	On Girhidi and Doomree Road at Girhidi— Rs.				
	Establishment .. 180				
	Repairs 129	309		480	
			309		480
	On Barrakur and Purulia Road at Burrakur Sanitarium— Rs.				
	Establishment .. 264				
	Repairs 1,736	2,000		1,250	
			2,000		1,250
	On Orissa Trunk Road at—				
	Ooloobaria—				
	Establishment .. 120				
	Repairs 680	800		350	
	Midnapore—				
	Establishment .. 108				
	Repairs 69	177		200	
	Jellasore—				
	Establishment .. 108				
	Repairs 69	177			
	Barripore—				
	Establishment .. 108			350	
	Repairs 69	177			
	Balasore—				
	Establishment .. 108				
	Repairs 69	177		250	
	Carried over ..	1,508	9,61,014	1,150	10,94,930

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,508	9,61,014	1,150	10,94,930
Accommodation for travellers—contd.	To Maintenance of staging bungalows on the Orissa Trunk Road—continued.				
	At Cuttack— Rs. Establishment .. 96; Repairs 115	211		200	
	Jenkia and Burcool now converted into inspection bungalows ..	...	1,719	500	1,850
	On Cuttack and Pooree Road at Pooree— Rs. Establishment .. 144; Repairs 42	186	186	200	200
	On the Ganges and Darjeeling Road at—				
	Caragolah— Rs. Establishment .. 156; Repairs 1,000	1,156			
	Purneah— Establishment .. 156; Repairs 150	306			
	Dingraghat— Establishment .. 156; Repairs 150	306			
	Kissengunge— Establishment .. 156; Repairs 150	306		1,000	
	Titalya— Establishment .. 192; Repairs 156	348			
	Silligoree— Establishment .. 372; Repairs 1,500	1,872	4,294		1,000
	On the Darjeeling Hill Cart Road at—				
	Kurseong— Establishment ... 216; Repairs 1,034	1,250		500	
	Choonbatty— Establishment ... 228; Repairs 204	432		500	
	Carried over ..	1,682	9,67,213	1,000	10,97,980

GOVERNMENT OF BENGAL.

PART II—continued.

DETAILS OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Items.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.
	Communications—concluded.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,682	9,67,213	1,000	10,97,980
Accommodation for travellers—concld.	To Maintenance of staging bungalows on the Darjeeling Hill Cart Road—continued.				
	At Punchkeela— Rs.				
	Establishment ... 228				
	Repairs 204				
		432		500	
			2,114		1,500
	On the Calcutta and Jessore Road at—				
	Bongong— Rs.				
	Establishment ... 96				
	Repairs 2,904				
		3,000		200	
	Jessore—				
	Establishment ... 108				
	Repairs 69				
		177		200	
			3,177		400
	On Parisnath Hill Road at Parisnath Hill— Rs.				
	Establishment ... 120				
	Repairs 210				
		330		620	
			330		620
	On the Chittagong Trunk Road at—				
	Chittagong—				
	Establishment .. 144				
	Repairs 42				
		186		200	
	Flagstaff Hill Sanitarium at Juldea—				
	Establishment .. 156				
	Repairs 33				
		189		...	
	Zorawargunge now closed ..	...		200	
			375		400
	On the Titalya to Julpigoree Road at—				
	Julpigoree— Rs.				
	Establishment .. 216				
	Repairs				
		216		500	
			216		500
	To Maintenance of the undermentioned staging bungalows at—				
	Muddapoor—				
	Establishment .. 216				
	Repairs 9				
		225		200	
			225		200
	Bhagalpur—				
	Establishment .. 120				
	Repairs .. . 140				
		260		...	
			260		...
	Goalundo now closed	...		50	
			...		50
	Dacca—				
	Establishment .. 312				
	Rent 1,800				
	Repairs 66				
		2,178		500	
			2,178		500
	Total Communications ..	...	9,76,088	...	11,02,150

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79. Ordinary.	Estimate, 1878-79. Quadrennial.	Estimate, 1878-79. Total.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Quadrennial repairs when last executed.
		Mis. Pub. Impts.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbours and Navigation	Presidency	Repairs to Neelah obelisk..	...	...		*		
		Ditto Canterbaria ditto ..	...	...		*		
		Ditto to Silver tree ditto..	...	...		*		
		Ditto to Culpee ditto ..	...	...		*		
		Ditto to Rungafulla ditto..	...	...		*		
					...		*	
	Burdwan..	River marks and obelisks.. in River Hooghly ..	...	...		...		
		Repairs to Bellary Tower on ditto	...	...		*		
		Ditto to Juggercooly obelisk on ditto ..	...	...		*		
		Ditto to Hogg River obelisk on ditto	...	...		*		
		Ditto to Hope River obelisk on ditto	...	...		*		Not stated.
		Ditto to Dhoja Tower ..	...	...		*		ditto.
					...		*	
		Ordinary repairs to Harbours and Navigation Works in the—						
		Western Circle ..	500	...		...		ditto.
		Northern „ ..	2,000	...		...		
		North-Eastern „ ..	800	...		...		ditto.
					3,300		...	
Mines ..	Patna ..	Ordinary repairs to Mines in North-Western Circle..	25	...		...		
					25		...	
		Carried over ..	...	...	3,325		...	

* In 1877-78, these were included in the Imperial Budget.

GOVERNMENT OF BENGAL.

PART II—concluded.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1878-79.			Estimate, 1877-78.		Quadrennial Repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Mis. Pub. Impts.—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	3,325	...	...	
Miscellaneous.	3rd Calcutta.	Maintaining Eden Gardens, Maidan Conservancy, and planting and maintaning trees on the Maidan, &c. .	18,000	...	18,000	18,000	18,000	
		Total Mis. Pub. Impts...	...	...	21,325	...	18,000	

GOVERNMENT

ABSTRACT OF PART II. OF PRO

CIVIL

Divisions.	Land Revenue Buildings.		Excise Buildings.	Stamps.	Customs Buildings.	Administration.			Monuments & Antiquities.	Law and Justice.			Ecc'le
	Court-house, Treasury and Record-rooms.	Circuit-houses.				Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.		High Court Buildings.	Small Cause Court Buildings.	District (Sub-Divisional) Court Buildings.	Lord Bishop's Palace.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta	3,000	...	4,000	4,000	4,000	...	6,000	6,000	...	...	5,000	...	...
3rd	...	...	...	...	...	800	3,500	..	...	...	...	...	...
Circular and Eastern Canals ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Presidency Circle ...	200	...	200	1,000	1,000	7,200	1,500	300	...	2,000	1,400	1,575	1,500
Total for Presidency Circle	3,202	...	4,200	5,000	5,000	8,000	11,000	6,300	...	2,000	6,400	1,575	1,500
Burdwan	6,000	...	500	...	...	...	...	...	...	...	...	3,600	...
Orissa...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hazaribagh	3,000	800	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Western Circle... ...	3,150	1,700	300	...	...	...	...	...	...	...	...	2,650	...
Total for Western Circle...	12,150	2,500	800	...	...	...	...	...	...	...	...	6,250	...
Presidency	...	...	...	...	...	...	...	...	...	...	...	...	...
Nuddea Rivers	...	...	...	...	...	...	...	...	...	...	...	1,500	...
Dacca...	9,000	500	4,500	...	...	...	...	...	...	...	...	1,000	...
Chittagong	...	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in North-Eastern Circle ...	4,450	1,270	650	...	150	...	...	...	...	...	...	2,600	...
Total for North-Eastern Circle ...	13,450	1,770	5,150	...	150	...	...	...	...	...	...	4,100	...
Dinagepore	2,000	2,000	...	...	...	...	...	...	...	...	...	2,000	...
Darjeeling	...	1,000	...	...	...	...	...	...	...	...	...	...	...
Bhagalpur	1,700	500	...	...	...	...	...	...	...	...	...	1,250	...
Ganges and Darjeeling Road...	...	4,500	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Northern Circle... ...	3,100	1,100	200	...	...	2,000	...	...	32	...	250	1,900	...
Total for Northern Circle...	6,800	6,100	200	...	...	2,000	...	...	32	..	250	5,150	...
Patna...	3,000	300	...	...	...	...	...	...	...	...	...	750	...
Mozufferpore	...	500	...	...	...	...	...	.	...	...	...	1,300	...
Grant for ordinary repairs in North-Western Circle ...	5,000	450	450	...	..	...	...	...	...	...	...	1,200	...
Total for North-Western Circle	8,000	1,250	450	...	...	...	...	...	...	...	...	3,250	...
Grand Total ...	43,600	14,620	10,800	5,000	5,150	10,000	11,000	6,300	32	2,000	6,650	21,325	1,500

OF BENGAL.

VINCIAL BUDGET FOR 1878-79.

BUILDINGS.

SIASTICAL.		JAILS.						MEDICAL.								
Churches.	Burial Grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospital and Dispensaries.	Lock-Hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Miscellaneous or General.	Public Works Buildings.	Total for 1878-79	Total for 1877-78.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	5,000	...	...	...	...	...	1,000	38,000	59,300	
2,000	800	...	9,000	...	...	...	2,000	5,000	...	...	3,000	...	...	26,100	46,100	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,600	
2,500	350	...	3,500	375	1,100	...	3,400	8,600	300	7,000	1,000	2,700	500	49,200	...	
4,500	1,150	...	12,500	375	1,100	...	10,400	13,600	300	7,000	4,000	2,700	1,500	1,13,300	1,08,000	
...	...	3,000	5,000	800	200	...	150	...	...	...	...	...	...	19,250	23,425	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,000	
...	150	...	...	...	...	...	...	...	...	...	...	...	...	3,950	13,375	
325	550	1,700	3,350	800	1,200	80	1,750	1,050	...	...	2,200	250	325	21,380	...	
325	700	4,700	8,350	1,600	1,400	80	1,900	1,050	...	...	2,200	250	325	44,580	43,800	
...	...	...	8,500	350	...	...	...	...	...	...	...	...	...	8,850	24,850	
700	...	...	2,600	...	...	...	2,600	...	...	...	1,700	...	...	9,100	8,325	
1,000	150	...	1,000	200	...	...	1,000	...	...	...	...	...	...	18,350	25,550	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,000	
450	950	...	5,600	1,230	1,400	300	2,350	...	...	300	550	...	600	22,850	...	
2,150	1,100	...	17,700	1,780	1,400	300	5,950	...	...	300	2,250	...	600	59,150	57,725	
...	...	...	...	...	...	...	400	...	...	...	...	...	...	6,400	19,050	
1,200	900	...	...	...	...	...	1,000	800	...	...	...	...	...	4,900	2,050	
...	...	2,000	...	750	...	...	...	...	...	...	...	...	...	6,200	16,745	
500	700	...	...	...	1,000	...	...	...	...	...	...	...	100	6,800	11,150	
300	500	...	3,000	1,450	800	...	1,000	200	...	...	...	150	300	16,282	...	
2,000	2,100	2,000	3,000	2,200	1,800	...	2,400	1,000	...	...	...	150	400	40,582	48,995	
150	50	...	2,200	200	...	...	...	...	...	...	...	100	...	6,750	7,147	
1,000	50	...	...	...	150	...	100	...	...	...	...	500	...	3,600	19,310	
160	265	200	2,200	840	100	50	1,000	850	...	500	500	700	490	14,955	...	
1,310	365	200	4,400	1,040	250	50	1,100	850	...	500	500	1,300	490	25,305	26,457	
10,2[illegible]	5,415	6,900	45,950	6,995	5,950	430	21,750	16,500	300	7,800	8,950	4,400	3,315	2,82,917	2,84,977	

GOVERNMENT

ABSTRACT OF PART II. PRO

COMMUN

Name of Road.	Description of Road.	Length in miles.	Total of proposed Expenditure in the year.	Average outlay per mile.
Metalled and bridged roads.			Rs.	Rs.
Midnapore to Raneegunge	Metalled ..	97	20,500	211
Grand Trunk Road	Ditto ..	387	1,39,050	359
Burrakur to Purulia	Ditto ..	46	11,800	256
Girhidi to Doomree	Ditto ..	26½	6,525	246
Burhee to Hazaribagh	Ditto ..	22½	4,890	217
Hazaribagh to Bandkatta	Ditto ..	36	5,550	154
Ditto to Bagoda	Ditto ..	32	5,760	180
Orissa Trunk Road	Ditto ..	321½	1,33,050	414
Cuttack to Pooree	Ditto ..	52	18,500	356
Calcutta Roads	Ditto ..	12	62,500	5,208
Ditto Strand Road	Ditto ..	1¾	21,500	12,286
Ditto to Diamond Harbour	Ditto ..	27½	32,550	1,184
Cossipore to Dum-Dum	Ditto ..	3	1,450	483
Calcutta to Jessore	Ditto with the exception of a few miles.	74	54,800	740
Patna Branch Road	Metalled ..	80	22,000	275
Dinapore Railway Station Road	Ditto ..	3½	1,600	457
Ditto to Bankipore	Ditto ..	6½	5,850	900
Ganges and Darjeeling Road	Ditto ..	124	60,300	486
Darjeeling Hill Cart Road	Ditto ..	49	1,04,900	214
			7,13,075	
Raised, bridged and unmetalled road.				
Short Cart Road (part of Hill Cart Road) ..	Unmetalled ..	6	1,000	166
Titalya to Cooch Behar	Ditto ..	85	7,000	82
Darjeeling to Sivoke	Ditto ..	36	4,000	111
Ditto to Jore Bungalow	Ditto ..	4	1,000	250
Ditto Frontier Roads	Ditto ..	130	6,400	49
Chittagong Trunk Road	Ditto ..	122	10,000	82
Cuttack and Sonepore Road	Ditto ..	130	3,500	27
Ditto to Sumbulpore Road	Ditto ..	110	4,500	41
Ranchee and Ramghur Road..	Ditto ..	28½	1,850	65
Ditto to Purulia	Ditto ..	71	4,950	70
Mudhuban Branch Road	Ditto ..	3	100	33
Parisnath Hill Road	Ditto ..	6¾	500	75
Lake Road at Hazaribagh	Ditto ..	6	580	97
			45,380	
Boat Bridges and Ferries.				
Orissa Trunk Road	.....	...	2,550	...
Midnapore and Raneegunge Road	.....	...	500	...
Girhidi to Grand Trunk Road	.....	...	200	...
Hazaribagh to Ranchee Road	.....	...	200	...
Calcutta and Jessore Road	.....	...	1,000	...
Ganges and Darjeeling Road..	.....	...	7,000	..
Grand Trunk Road	.....	...	8,250	...
			19,700	
River Improvements.				
Matabhanga River	.....	...	400	...
Jellinghee and Bhyrub Rivers	.....	...	18,200	...
Bhagiruthee River	.....	...	46,000	...
			64,600	
Carried over ..	.....	...	8,42,755	...

OF BENGAL.

VINCIAL BUDGET FOR 1878-79.

CATIONS.

Distribution of grant for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagalpur.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,500	...	...	...	...	...	...	...	...
59,150	25,700	...	...	...	33,200	...	...	21,000
3,000	...	...	...	...	...	...	...	8,800
...	...	...	...	...	...	...	...	6,525
...	...	...	...	...	...	...	...	4,890
...	...	...	...	...	...	...	...	5,550
...	...	...	...	...	...	...	...	5,760
38,300	10,000	...	...	...	...	...	84,750	...
...	...	...	...	...	...	...	18,500	...
...	62,500	...	...	...	...	...	...	...
...	21,500	...	...	...	...	...	...	...
...	32,550	...	...	...	...	...	...	...
...	1,450	...	...	...	...	...	...	...
...	54,800	...	...	...	...	...	...	...
...	...	...	...	...	22,000	...	..	...
...	...	...	...	...	1,600	...	...	...
...	...	...	...	...	5,850	...	...	...
...	...	...	...	...	...	60,300	...	...
...	...	1,04,900	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	7,000	...	...	...	...	...	...
...	...	4,000	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	6,400	...	...	...	...	...	...
...	...	...	5,000	5,000	...	...	...	...
...	...	...	...	...	...	...	3,500	...
...	...	...	...	...	...	...	4,500	...
...	...	...	...	...	...	...	...	1,850
...	...	...	...	...	...	...	...	4,950
...	...	...	...	...	...	...	...	100
...	...	...	...	...	...	...	...	500
...	...	...	...	...	...	...	...	580
2,500	50	...	...	...	...	...	...	...
500	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	200
...	...	...	...	...	...	...	...	200
...	1,000	...	...	...	...	...	...	...
...	...	...	...	...	...	7,000	...	...
250	...	...	...	...	8,000	...	...	...
...	400	...	...	...	...	...	...	...
...	18,200	...	...	...	...	...	...	...
...	46,000	...	...	...	...	...	...	...
1,24,200	2,74,150	1,24,300	5,000	5,000	70,650	67,300	1,11,250	60,905

GOVERNMENT

ABSTRACT OF PART II. PRO

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ..	.....	...	8,42,755	...
Navigable Canals.				
Calcutta new Canals	.....	17	42,000	2,470
Canal Roads	Metalled ..	12	31,500	2,625
Tolly's Nullah	.....	18	10,250	569
Eastern Canals	.....	177	26,800	151
New Boat Route to Mutla River	.....	56	1,000	18
Steamer Route	.....	...	2,000	...
			1,13,550	
Accommodation for Travellers.				
On Grand Trunk Road	.....	...	1,752	...
„ Patna and Gya Road	.....	...	395	...
„ Burhee to Hazaribagh	.....	...	253	...
„ Girhidi and Doomree Road	.....	...	309	...
„ Burrakur and Purulia Road	.....	...	2,000	...
„ Orissa Trunk Road	.....	...	1,719	...
„ Cuttack and Pooree Road..	.....	...	186	...
„ Ganges and Darjeeling Road	.....	...	4,294	...
„ Darjeeling Hill Cart Road	.....	...	2,114	...
„ Calcutta and Jessore Road	.....	...	3,177	...
„ Parisnath Hill Road	.....	...	330	...
„ Chittagong Trunk Road	.....	...	375	...
„ Titalya to Julpigoree Road	.....	...	216	...
At Muddapore	.....	...	225	...
„ Bhagalpur	.....	...	260	...
„ Dacca	.....	...	2,178	...
			19,783	
TOTAL COMMUNICATIONS ..	.....	...	9,76,088	...

OF BENGAL.

VINCIAL BUDGET FOR 1878-79.

CATIONS—continued.

Distribution of grant for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagalpur.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,24,200	2,74,150	1,24,300	5,000	5,000	70,650	67,300	1,11,250	60,905
...	42,000	...	...	...	...	...	...	...
...	31,500	...	...	...	...	...	...	...
...	10,250	...	...	...	...	...	...	...
...	22,625	...	4,175	...	...	...	...	...
...	1,000	...	...	...	...	...	...	...
...	2,000	...	...	...	...	...	...	...
...	...	...	...	...	904	...	...	848
...	...	...	...	...	395	...	...	...
...	...	...	...	...	...	...	...	253
...	...	...	...	...	...	...	...	309
2,000	...	...	...	...	...	...	...	...
977	...	...	...	...	...	...	742	...
...	...	...	...	...	...	...	186	...
...	...	...	...	...	...	4,294	...	...
...	...	2,114	...	...	...	...	...	...
...	3,177	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	330
...	...	...	...	375	...	...	...	...
...	...	216	...	...	...	...	...	...
...	...	...	...	...	...	225	...	...
...	...	...	...	...	...	260	...	...
...	...	...	2,178	...	...	...	...	...
1,27,177	3,86,702	1,26,630	11,353	5,375	71,949	72,079	1,12,178	62,645

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR 1878-79.

Number. 1877-78.	Number. 1878-79.	Particulars.	Salary of Office.	Estimate, 1878-79. Per mensem.	Per annum.	Total.	Estimate, 1877-78. Charges per annum.
		GENERAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
1	1	Chief Engineer, 1st class.. ..	...	2,500	...		
...	...	Military Allowances as a Colonel of the Royal Engineers	...	305	...		
1.	1		...	2,805	33,660		30,000
1	1	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	950	...		
1	1	Ditto ditto ditto, 4th grade ..	550	550	...		
...	...	Presidency Allowances	100	100	...		
...	...	Ditto House-rent	45	90	...		
2	2		...	1,690	20,280		21,480
31	34	Clerks from Rs. 30 to Rs. 550 ..	...	4,365	52,380		51,420
4	7	Draftsmen from „ 30 to „ 85 ..	...	475	5,700		2,952
17	17	Dufteries, Peons and other servants ..	...	148	1,776		1,776
52	58						
		Temporary Office Establishment	...	...	3,500		3,500
		Deputation Allowances, &c., of Clerks proceeding on tour with Lieutenant-Governor.. ..	...	...	3,000		3,000
		Total Salaries	...	...	...	1,20,296	1,14,128
		Travelling Allowances	...	...	2,500		2,500
		Contingencies..	...	...	5,000		5,000
		Postage	...	...	1,504		1,572
						9,004	
		Total Chief Engineer ..	...	...	...	1,29,300	1,23,200
Number. 1877-78.	Number. 1878-79.						
		Superintending Engineers.					
2	2	Superintending Engineers, 1st grade..	1,600	3,200			
2	2	Ditto ditto, 2nd „ ..	1,350	2,700			
1	1	Ditto ditto, 3rd „ ..	1,100	1,100			
...	...	Difference between new consolidated salary and maximum salary of a Major of the Royal Engineers	...	185			
5	5			7,185	86,220		86,220
		Carried over ..	...	...	86,220		86,220
		Carried over ..	...	...	...	1,29,300	

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1877-78.	Number. 1878-79.	Particulars.	Salary of Office.	Estimate, 1878-79. Per mensem.	Per annum.	Total.	Estimate, 1877-78. Charges per annum.
		Direction—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	86,220	1,29,300	1,23,200
		Superintending Engineers—continued.					
		Brought forward ..	...	...	...	...	86,220
29	29	Clerks from Rs. 30 to Rs. 240 ..	...	2,430	29,160		28,932
5	5	Draftsmen	...	304	3,648		3,588
20	20	Dulteries, Peons and other servants ..	...	141	1,692		1,692
...	...	Darjeeling Allowances	...	95	1,140		1,260
54	54					1,21,860	1,21,692
		Temporary Office Establishment	...	...	500		500
		Presidency House-rent for three Superintending Engineers..	60	180	2,160		2,160
						2,660	2,660
		Total Salaries	...	...	...	1,24,520	1,24,352
		Travelling Allowances	...	...	8,000		8,000
		Office Expenses and Contingencies	...	...	2,000		2,000
		Postage	...	...	2,480		2,248
						12,480	
		Total Superintending Engineers ..	...	...	...	1,37,000	1,36,600
		Total Direction ..	...	...	...	2,66,300	2,59,800
		Construction.					
		Engineer Establishment.					
4	3	Executive Engineers, 1st grade ..	950	2,850			
9	8	Ditto ditto, 2nd „ ..	800	6,400			
5	6	Ditto ditto, 3rd „ ..	650	3,900			
7	5	Ditto ditto, 4th „ ..	550	2,750			
25	22			15,900	1,90,800		2,17,200
8	9	Assistant Engineers, 1st grade ..	450	4,050			
5	6	Ditto ditto, 2nd „ ..	350	2,100			
4	7	Ditto ditto, 3rd „ ..	250	1,750			
2	4	Apprentice Engineers	100	400			
19	26			8,300	99,600		78,600
		Difference between consolidated salary and maximum salary of a Captain of Staff Corps ..	75	900	900		1,896
		Temporary Engineer Establishment	...	...	20,000		15,000
						3,11,300	
		Carried over ..	...	...	...	3,11,300	3,12,696

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1877-78.	Number. 1878-79.	Particulars.	Salary of Office.	Estimate, 1878-79. Per mensem.	Estimate, 1878-79. Per annum.	Estimate, 1878-79. Total.	Estimate, 1877-78. Charges per annum.
		Construction—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	3,11,300	3,12,696
		Upper Subordinate Establishment.					
5	5	Sub-Engineers, 1st grade	400	2,000			
4	4	Ditto, 2nd „	300	1,200			
8	7	Ditto, 3rd „	250	1,750			
12	10	Supervisors, 1st „	200	2,000			
18	16	Ditto, 2nd „	150	2,400			
22	20	Overseers, 1st „	100	2,000			
7	8	Ditto, 2nd „	80	640			
10	12	Ditto, 3rd „	60	720			
86	82			12,710	1,52,520		
		Military allowances of Non-Commissioned Officers	...	150	1,800		
		Sub-Divisional allowance for 50 Upper Subordinates	30	1,500	18,000		
		Temporary Upper Subordinate Establishment ..	..	...	8,000	1,80,320	1,92,320
Number. 1877-78.	Number. 1878-79.	*Lower Subordinate Establishment.*					
65	60	Sub-Overseers from Rs. 25 to 70 ..	...	2,400	28,800		
		Temporary Lower Subordinate Establishment	...	...	500	29,300	31,700
65	60						
		Petty Establishment.					
		Store-keepers, Native Doctors, Artificers, Guards and Chuprassies	...	...	6,000		
		Temporary Petty Establishment	...	...	4,000	10,000	10,000
Number. 1877-78.	Number. 1878-79.	*Accountants.*					
6	6	Accountants, 3rd grade, from Rs. 160 to Rs 240	...	1,200			
11	11	Ditto, 4th grade, from Rs. 80 to Rs. 150	...	1,400			
				2,600	31,200		30,000
17	17	Carried over ..	...	...	31,200	5,30,920	5,76,716

GOVERNMENT OF BENGAL.

PART III.—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1877-78.	Number. 1878-79.	Particulars.	Salary of Office.	Estimate, 1878-79. Per mensem.	Per annum.	Total.	Estimate, 1877-78. Charges per annum.
		Construction—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	31,200	5,30,920	5,76,716
		Office Establishment.					
65	70	Clerks from Rs. 20 to Rs. 80 ..	...	2,775			
17	17	Cashiers on „ 35 and „ 50 ..	...	790			
18	17	Draftsmen on ditto	...	685			
17	17	Duftries	8	136			
33	34	Peons on Rs. 5 and Rs. 6	...	189			
...	...	Office Servants	...	60			
150	155		...	4,635	55,620		55,368
		Temporary Office Establishment	...	...	1,000		1,000
						87,820	
		Presidency House-rent to the Engineer and Upper Subordinate Establishment	...	...	8,000		8,000
		Ditto Allowance to ditto	...	...	15,000		16,000
						23,000	
		Total Salaries ..	...	...	...	6,41,740	6,57,084
		Travelling Allowances	...	...	80,000		80,000
		Office Expenses and Contingencies	...	...	8,000		8,000
		Postage	...	...	9,840		9,846
						97,840	
						7,39,580	7,54,930
		Toll Collection Establishment.					
		Commission to Toll Collectors and Toll Collecting Darogahs on the Circular and Eastern Canals ..	...	...	48,000		47,450
		Ditto ditto on the Nuddea Rivers	...	...	25,600		22,800
		Toll Collecting Establishment on Provincial Roads	...	...	500		500
						74,100	70,750
		Pension	...	...	...	...	5,000
		Total Toll Collection ..	...	...	...	74,100	75,750
		Total Construction ..	...	...	...	8,13,680	8,30,680
Number. 1877-78.	**Number. 1878-79.**						
		Accounts.					
1	1	Examiner, 1st class, 1st grade ..	1,600	1,600			
2	2	Deputy Examiner	550	1,100			
1	1	Assistant ditto	450	450			
4	4			3,150	37,800		35,400
		Carried over ..	...	...	37,800	...	35,400

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number.		Particulars.	Salary of Office.	Estimate, 1878-79.			Estimate, 1877-78
1877-78.	1878-79.			Per mensem.	Per annum.	Total.	Charges per annum.
		Accounts,—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	37,800	...	35,400
3	3	Accountants, 1st grade, from Rs. 350 to Rs. 450	...	1,350			
3	3	Ditto, 2nd grade, from Rs. 250 to Rs. 350	...	975			
7	6	Ditto, 3rd grade, from Rs. 160 to Rs. 240	...	1,250			
10	12	Ditto, 4th grade, from Rs. 80 to Rs. 150	...	1,450			
23	24			5,025	60,300		57,720
30	31	Clerks from Rs. 30 to Rs. 75 ..	...	1,783	21,396		21,360
...	...	Duftries, peons and other servants ..	...	180	2,160		2,304
		Temporary Establishment	...	400	4,800		4,800
		Presidency house-rent	...	420	5,040		4,800
		Ditto allowance	...	520	6,240		8,400
		Total Salaries ..	...	...	...	1,37,736	1,34,784
		Travelling Allowances	...	...	4,000		3,600
		Contingencies	...	...	3,464		3,816
		Postage	...	...	800		800
						8,264	8,216
		Total Accounts ..	...	...	...	1,46,000	1,43,060
		The above to be charged to—					
		Irrigation Branch	...	...	...	70,000	...
		Provincial	...	...	...	75,000	...
		Port Blair	...	...	...	1,000	...
		Total as above ..	...	...	...	1,46,000	...

GOVERNMENT OF BENGAL.

PART III—concluded.

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling Allowances.	Contingencies.	Total. 1878-79.	Total. 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	...	...	...	2,66,300	2,59,800
Construction	...	...	...	7,39,580	7,54,930
Toll Collection	...	...	...	74,100	75,750
Accounts.. .. Total .. Rs. 1,46,000 — Deduct the portion provided in the Irrigation and Port Blair Budgets 71,000	...	...	...	75,000	61,600*
Total ..	...	...	...	11,54,980	11,52,080
Distribution of the above total—					
Imperial Services				85,171	93,463
District Road Committees				27,800	81,342
Calcutta and Eastern Canals				...	1,19,366
Nuddea Rivers				...	53,500
Ferries and Provincial Roads				...	4,750
Toll on ditto				...	125
Staging bungalows on ditto				...	3,000
Strand Bank Fund				...	9,944
Nizamut Deposit Fund				19,176	20,400
Deposit Fund for Imperial Museum				2,800	24,890
Chittagong Port Fund				9,375	5,500
Provincial Services				10,10,658	7,35,800
Total ..				11,54,980	11,52,080

* A sum of Rs. 11,400 debitable to District Road Fund Account was not included in this amount in 1877-78.

GOVERNMENT OF BENGAL.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1878-79.

Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live Stock.	Repair and Carriage.	Total, 1878-79.	Estimate, 1877-78.
Presidency Circle.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta	...	5,000	2,000	1,000	300	...	...	2,000	10,300	10,800
3rd ditto	200	1,000	200	200	150	...	...	100	1,850	1,850
Circular and Eastern Canals ...	200	32,400	2,000	...	250	...	...	2,000	36,850	35,850
Total Presidency Circle ...	400	38,400	4,200	1,200	700	...	...	4,100	49,000	48,500
Western Circle.										
Burdwan	100	...	1,400	...	150	...	...	100	1,750	1,900
Orissa	100	100	1,000	...	200	...	...	200	1,600	1,000
Hazaribagh	100	...	500	...	...	...	...	800	1,400	2,300
Total Western Circle ...	300	100	2,900	...	350	...	...	1,100	4,750	5,200
North-Eastern Circle.										
Presidency	...	...	1,000	...	200	...	...	100	1,300	750
Nuddea Rivers	150	...	100	...	50	...	...	100	400	400
Dacca	100	500	250	250	150	...	500	350	2,100	2,000
Chittagong	90	...	300	...	100	...	...	400	890	1,500
Total North-Eastern Circle ...	340	500	1,650	250	500	...	500	950	4,690	4,650
Northern Circle.										
Bhagalpur	...	...	300	...	...	...	...	300	600	700
Dinagepore	...	...	100	100	...	...	...	200	400	300
Darjeeling	...	...	3,000	...	200	...	...	700	3,900	3,700
Ganges and Darjeeling Road...	...	...	500	500	100	...	...	200	1,300	1,600
Total Northern Circle ...	...	...	3,900	600	300	...	...	1,400	6,200	6,300
North-Western Circle.										
Patna	200	...	1,100	500	150	...	...	900	2,850	3,350
Mozufferpore	100	50	100	50	50	...	...	400	750	1,450
Total North-Western Circle ...	300	50	1,200	550	200	...	...	1,300	3,600	4,800
Total Estimate, 1878-79 ...	1,340	39,050	13,850	2,600	2,050	...	500	8,850	68,240	...
Total ditto, 1877-78 ...	4,155	38,900	12,000	3,050	2,035	...	400	8,910	...	69,450

Distribution of the above total—

Imperial Services	5,110
Nizamut Deposit Fund	767
Provincial Services	62,363
Total ...	68,240

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GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1878-79, AND PROVIDED FOR IN THE ORDINARY PROVINCIAL SERVICE BUDGET-ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock		
Provision made for purchase of Reserve Stock		
Stock purchases and sales		
Miscellaneous Advances		
London Stores		
Ditto Invoices		
Total ..		

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1878-79 UNDER PROVINCIAL SERVICES ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1878-79.	Estimate, 1877-78.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).								
Land Revenue Buildings ... Court-houses, Treasury and Record-rooms ...	2,96,000		43,600					
Land Revenue Buildings ... Circuit-houses ...	...		14,620					
Excise Buildings	7,500		10,800					
Stamps	...		5,000					
Customs Buildings	16,000		5,150					
Administration: Residence for Local Government ...	81,468		10,000					
Administration: Secretariat Offices ...	3,50,000		11,000					
Administration: Board of Revenue Buildings	...	A. 95,000	6,300	10,42,645	C. 2,76,092			
Monuments and Antiquities	...		32					
Law and Justice ... High Court Buildings ...	...		2,000					
Law and Justice ... Small Cause Court Buildings	...		6,650					
Law and Justice ... District (Sub-Divisional) Court Buildings ...	33,000		21,325					
Ecclesiastical ... Lord Bishop's Palace ...	...		1,500					
Ecclesiastical ... Churches	...		10,285					
Ecclesiastical ... Burial Grounds ...	10,000		5,415					
Provincial Services								
Jails ... Central Jails ...	89,000		6,900					
Jails ... District " ...	1,99,450	15,000	45,950	3,63,295	90,824			
Jails ... Lock-ups	...		6,995					
Police...	8,600	5,000	5,950	19,550	4,888			
Registration	16,300	5,000	430	21,730	5,432			
Government Colleges and Schools ...	1,58,132	5,000	21,750	1,84,882	46,220			
Medical ... Hospitals and Dispensaries	3,04,500		16,500					
Medical ... Lock-hospitals ...	...		300					
Medical ... Medical Colleges and Schools	1,500	5,000	7,800	3,44,550	86,138			
Medical ... Lunatic Asylums ...	...		8,950					
Miscellaneous or General	...		4,400	2,67,715	‡			
Public Works Buildings	2,60,000		3,315					
Total ...	18,31,450	1,30,000	2,82,917	22,44,367	5,09,594			
COMMUNICATIONS.								
Metalled and bridged Roads	1,66,000		7,13,075					
Raised, bridged and unmetalled Roads ...	3,40,000	B	45,380					
District Roads	15,000	1,55,181	...	15,68,936				
Boat Bridges and Ferries	...		19,700					
River Improvements	50,000		64,600					
Navigable Canals...	3,65,000	5,000	1,13,550	4,83,550	4,92,884			
Accommodation for Travellers ...	8,000	†	19,783	2,86,783				
Railway	2,59,000		...					
Total ...	12,03,000	1,60,181	9,76,088	23,39,269	4,92,884			
MIS. PUB. IMPROVEMENTS.								
Water-supply	10,000		...					
Drainage	2,500		...					
Harbours and Navigation	...	5,000	3,300	38,825	8,180			
Mines	...		25					
Miscellaneous	...		18,000					
Total ...	12,500	5,000	21,325	38,825	8,180			
GRAND TOTAL ...	30,46,950	2,95,181	12,80,330	46,22,461	10,10,658	62,363	56,95,482	31,93,257

* Included in A.
† Ditto in B.
‡ Ditto in C.

No. 333A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works (Accounts) Department, under date the 25th March 1878.

ANNUAL ESTIMATE OF INCOME AND EXPENDITURE, 1878-79.

Read Resolution of this Department, No. 235A. dated the 25th February 1878, on the system of executing repairs to buildings on the books of the Public Works Department.

Read a memorandum, No. 743 dated 23rd February 1878, from the Financial Department of this Government, communicating orders of the Government of India in the Financial Department, regarding the re-incorporation of the Provincial Reserve Fund in the estimates and accounts of Provincial Revenue and Expenditure.

Read memoranda, Nos. 888 and 896 both dated the 6th March 1878, from the Financial Department of this Government, in which an assignment of Rs. 54,04,000 has been made for expenditure on Provincial Public Works during the year.

Read also Budget-Estimate of this Government for Provincial Public Works for 1878-79, which has been prepared in this office from the returns submitted by the Superintending Engineers of Circles, as well as the information furnished by the heads of department.

REMARKS.—The Government of India in the Financial Department having directed that the fund known as the Provincial Reserve Fund should be re-incorporated in the estimates and accounts of Provincial Revenue and Expenditure from the 1st April 1878, the Public Works hitherto charged to Provincial Reserve have been included in the Provincial Estimate of this Department for the year 1878-79, in accordance with instructions received from the Financial Department of this Government.

2. The sum available for Public Works of all descriptions chargeable to Provincial and Revenue, exclusive of Irrigation and Railway Works, is Rs. 54,04,000, and, inclusive of "Contributions," the amount is Rs. 56,95,482, which is distributed as follows:—

	Works.		
	Original.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	19,61,450	2,82,917	22,44,367
Communications	13,63,181	2,76,088	23,39,269
Miscellaneous Public Improvements ...	17,500	21,325	38,825
	33,42,131	12,80,330	46,22,461
Establishments	...	...	10,10,658
Tools and Plant	...	...	62,363
Stock	...	..	.....
Total	...	...	56,95,482

3. The Lieutenant-Governor particularly desires that strict attention be given to carrying out the programme of Public Works for 1878-79, as laid down in the estimate now under consideration. The principle which has ruled in determining the works to be carried on during the year has been to concentrate work as much as possible; and it is the intention of Government to post special officers to works which are beyond the close supervision of the Executive Engineers, either from the largeness of the work to be carried on, or from its being detached, and not easily accessible to the Executive Engineers. These special officers will, as the rule, be subordinate to the Executive Engineers

in whose Divisions their works may be situated. Except under urgent circumstances these officers will not be removed from their special charges until the works are completed; and the Lieutenant-Governor expects that these officers will merit his favorable notice by the good progress, economy, and efficiency, with which their works will be carried out.

ORIGINAL WORKS.

4. The number of Original Works for which estimates have not yet been sanctioned is large; but many of these works will be on standard plans, which with the estimates, have been in hand for some time in the Chief Engineer's Drawing Office, and are in an advanced state, as is the case with the estimates for several other important projects.

5. There are, however, many estimates not under these categories, for the prompt preparation of which Executive Engineers have not sufficient establishment. These also will be prepared in the Chief Engineer's Drawing Office, on receipt of the necessary local particulars.

6. The works regarding which particulars are required from each Circle are noted below; and the Superintending and Executive Engineers concerned are requested to furnish the Chief Engineer with the necessary information with the least practicable delay. What is required being of a simple nature, there should be no difficulty in furnishing the information promptly.

7. The information specified in Rule I. of the Rules for the preparation of estimates, which accompanied Circular No. 95E. dated the 7th December 1877, is required for the following entries in Part I. :—

North-Eastern Circle,	Nos.	2, 4, 5, 24, 41, 70, 74.
Northern	„	„	7, 10, 28, 36, 47, 48, 50, 51.
North-Western	„	„	52, 54, 66, 69, 75, 78.
Western	„	„	23, 45, 46.

8. The information specified in Rules X. to XVI. of the above Rules is required for the following entries in Part I. :—

North-Eastern Circle,	Nos.	2, 4, 5, 24, 33, 41, 70, 74.
Northern	„	„	7, 10, 28, 36, 47, 48, 50 51.
North-Western	„	„	11, 12, 38, 40, 52, 53, 54, 55, 56, 66, 75, 76, 78.
Western	„	„	23, 45, 46, 69.

9. The estimates for buildings not included in the above lists should be prepared by the Executive Engineer concerned in the usual manner, except in the cases of Nos. 13, 14, 19, 22, 35, 39, 60, 61, 71, 81, 85, regarding which special orders will be issued.

10. With the view of obviating delay and irregularities, Superintending Engineers will submit, as soon as may be practicable, estimates for making such number of bricks, at the places named below, as may be required to make up the quantities specified in the following list, and can be made during the working season of 1878-79 :—

	Lakhs.
Chittagong ...	8
Burrisal Jail ...	12
Other Buildings	5
Rungpore Jail	8
Other Buildings	3
Noakholly ...	4
Durbhunga Jail	20
Other Buildings	20
Moteeharee Jail	30
Other Buildings	20
Buxar Jail ...	50
Julpigoree Jail	15
Other Buildings	5

The estimates for bricks for jail buildings should be kept quite distinct from the other estimates, as the jail bricks will be manufactured as far as possible by prison labor.

11. Superintending Engineers will submit at an early date estimates for making bricks at any places not mentioned in the above list, at which works are entered in Part I. of the estimate of Public Works expenditure of 1878-79, and at which brick-making operations may be necessary, and the estimates for the works not sanctioned.

12. The early sanction of these estimates will enable Executive Engineers to commence their arrangements for fuel and labor at such times as may be necessary to enable them to begin brick-making vigorously on the close of the next monsoon; and they should give particular attention to these arrangements, so as to obviate any chance of delay in these very important operations.

13. In order to the correct working of the estimate of Public Works expenditure for 1878-79, it is essential to have early information of the sums required for all original works in progress, which it has not been practicable to complete during the year 1877-78, and of the amounts necessary to clear off *all* outstandings. These amounts are known to Executive Engineers on the completion of the accounts of the month of March, which are due on the 20th April, and these officers are requested to submit the usual statements punctually on that date, and Superintending Engineers to forward them to the Chief Engineer without delay.

REPAIRS.

14. In pursuance of the policy of introducing a system of quadrennial repairs, change has been made in the entries in the repair part of the budget. The only specific entries for expenditure on repairs are for places at which quadrennial repairs are to be executed during the year 1878-79, and it is to be understood that the quadrennial repairs to *all* the public buildings at the places named are to be executed in a complete and thorough manner, and to be paid for before the close of the year.

15. Besides the amounts entered for quadrennial repairs very considerable sums are entered for each Circle under the different heads of classification. The object of these entries is—

1st,—To enable Superintending Engineers to meet arrears of payment from the previous year, which, it is apprehended, may exist this year.

2nd,—To enable Superintending Engineers to supplement the grants for quadrennial repairs, if the savings on one grant are insufficient to meet the excesses on another; and thus to ensure the thoroughness of the repairs which is desired, and is of so much importance.

3rd,—To enable Superintending Engineers to sanction any work not thoroughly carried out in former quadrennial repairs and which it may be indispensable to execute during the year. It is feared that in some instances, especially on the first introduction of the quadrennial repairs system, the repairs may not have been carried out in the thorough manner which is essential. The present grants will enable Superintending Engineers to obviate any *serious* inconvenience from this cause.

4th,—To admit of the application of the quadrennial system to those buildings which have not hitherto been brought under that system; and it is expected that Superintending Engineers will find it possible to reduce the number of those buildings very considerably.

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16. Superintending Engineers will understand that they are at liberty to increase or diminish the grants for quadrennial repairs, and to make such transfers between the different heads of classification as may be necessary to effect the above objects. What has to be done depends on the working of details; and having now given ample powers over the details, the Lieutenant-Governor will look to the cordial co-operation of Superintending and Executive Engineers to attain the object in view as speedily and as efficiently as possible. It is the desire of Government to withdraw Public Works Subordinates from out-stations as soon as their presence is only necessary for the execution of petty works and repairs. This end should be kept prominently in view and carried out even at the expense of some temporary inconvenience.

ESTABLISHMENT.

17. The pension of Mr. Galiffe, late Supervisor, Calcutta Canals, having been included in the civil estimates, has been omitted from this estimate.

ORDER.—Ordered that a copy of this Resolution and of the Budget-Estimate referred to be forwarded to the several Superintending Engineers of Public Works Circles in Bengal, to the Examiner of Public Works Accounts in Bengal, and to the Accountant-General of Bengal, for information and guidance.

Ordered that a copy of the above Resolution and of the Budget-Estimate referred to be forwarded to the several Commissioners of Divisions, to the Inspector-General of Jails, Lower Provinces, to the Inspector-General of Police, Lower Provinces, to the Inspector-General of Registration, Lower Provinces, to the Surgeon-General, Bengal, and to the Director of Public Instruction, for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to be forwarded to the Financial, Revenue, Judicial and General Departments of this Government for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to be forwarded to the Joint Secretaries of this Department in the Irrigation and Railway Branches for information.

By Order of the Lieutenant-Governor of Bengal,

J. E. T. NICOLLS, *Major-Genl., R. E.,*

Secretary to the Government of Bengal
in the Public Works Department.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 6TH MARCH 1878.

RESOLUTION:

UNDER the orders of the Lieutenant-Governor, No. 4272, dated 20th December 1877, Rs. 15,000 were placed at the disposal of the Joint-Secretary to this Government in the Public Works Department, Railway Branch, to meet the expenses of the survey of a line of railway to Dacca and Mymensing. By orders No. 4274 of the same date, one lakh of rupees was placed at the disposal of the same officer for the Rungpore extension of the Northern Bengal State Railway. Of this sum it is estimated that Rs. 35,000 only will be spent in 1877-78. By orders No. 798, dated 27th February 1878, Rs. 20,000 were placed at the disposal of the Engineer-in-Chief, Tirhoot State Railway, to meet preliminary expenses on the Patna and Gya line.

2. It is understood that in each of these cases the moneys spent by the Government of Bengal will be recouped by the Government of India from Extraordinary Funds, when the works are finally sanctioned; but as these sums are now being actually spent, they cannot be treated as 'advances,' and must appear in the provincial accounts of final expenditure. These and all similar grants will therefore be made over to the Public Works Department of this Government, and the expenditure incurred in the Railway Branch will be adjusted by transfer to the Provincial Public Works Branch as ordinary Public Works expenditure, pending recovery of the same eventually from the Government of India Extraordinary Funds.

3. In accordance with the above, an addition of Rs. 55,000 is hereby sanctioned to the Provincial Public Works Budget for the year 1877-78, and the remainder of the grants will be made available in the year 1878-79. The revised estimate of expenditure under Public Works for 1877-78 will therefore stand at Rs. 26,55,000, and the grant for 1878-79 at Rs. 47,11,000.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Public Works Department of this Government, to the Public Works Department, Railway Branch, and to the Accountant-General, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

Nos. 888-90.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

CALCUTTA,
The 6th March 1878.

C. E. G.—Reg. No. 17967—7-3-78.

(June 20, 4). 526

Memo: No. 834

Financial Deptt
Finance
The 1st March/78

To P. W. D.

Referring to para: 11 of the Resolution of the L.G. in this Deptt of the 19th ultimo. on the Subject of the Provincial Reserve Estimates. the undersigned is directed to request that the Examiner of P. W. accts: may be directed to charge all Extra works sanctioned during the Current year against Savings in the ordinary P. W. Grant & to make any necessary adjustments accordingly

Forwarded with Endt. No. 681 dt/ 19th ultimo.

Sd/ A. Fra

4/3.

No. 726, dated Calcutta, the 22nd February 1878.

From—A. MACKENZIE, Esq., Secy. to the Government of Bengal, Financial Dept.,
To—The Accountant-General, Bengal.

REFERRING to paragraph 8 of the Government of India's Resolution in the Financial Department, No. 1072, dated 20th February 1878, and to paragraphs 11 and 12 of the Resolutions of this office, Nos. 681 and 685, dated 19th February 1878, I am to request that, in the revised estimate of Provincial Services for 1878-79, you will increase the Public Works grant for that year by 20 lakhs of rupees on account of special works which the Lieutenant-Governor has ordered to be taken in hand. Instead of Rs 24,90,000, the grant for Public Works will be Rs. 44,90,000

C. E G—Reg No 176&9—26-2-78

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 8TH MARCH 1878.

RESOLUTION.

THE Lieutenant-Governor is pleased to make a grant of Rs. 50,000 for opening the tidal creeks for navigation between the Metai River in Balasore and the Devi River in Pooree. This sum will be added to the Public Works grant for 1878-79, but it will be placed by the Public Works Department at the disposal of the Irrigation Department for expenditure. The Lieutenant-Governor has ordered work to begin at once on these projects, and any sum that may be spent in March 1878 will be adjusted under the Public Works grant for the current financial year 1877-78. The balance will be available for expenditure in 1878-79.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Public Works Department of this Government, to the Joint-Secretary, Public Works Department, Irrigation Branch, and to the Accountant-General, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Govt. of Bengal.

No. 922.

COPY forwarded to the Public Works Department of this Government for information.

No. 923.

COPY forwarded to the Public Works Department, Irrigation Branch, for information.

No. 924.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA;
The 8th March 1878.

W. H.—Reg. No. 18104—9-3-78.

FINANCIAL DEPARTMENT.

FINANCE—No 1087.

CALCUTTA THE 21ST MARCH 1878.

MEMORANDUM.

THE undersigned is directed to state, for the information of the Secretary in the Public Works Department of this Government, that the Lieutenant-Governor has been pleased to place at the disposal of that Department a sum of two lakhs of rupees from the balance of the "Inland Labour Transport Fund" for the current year, for the construction of the Assam emigration road from Rungpore to Dhubri, and for providing rest-houses for emigrants on that line.

2. A sum of Rs. 50,000 from the balance of the "Hospital Port Dues Fund" for 1877-78 is also placed at the disposal of the Public Works Department for making improvements in the hospitals in the city of Calcutta. Further orders should be taken from the Lieutenant-Governor in that Department as to the particular works to be undertaken.

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,
PUBLIC WORKS DEPARTMENT.

No. 1088.

COPY forwarded to the Accountant-General for information.

Nos. 1089-90.

COPY forwarded to the General and Judicial (Medical) Departments of this Office for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 21st March 1878.

C. E. G.—Reg. No. 18460—25-3-78.

FINANCIAL DEPARTMENT.

FINANCE—No. 1246.

CALCUTTA, THE 2ND APRIL 1878.

MEMORANDUM.

THE undersigned is directed to refer the Secretary to this Government in the Public Works Department to the communications from this department noted on the margin, sanctioning grants aggregating Rs. 3,00,000 from the balance at the credit of the Inland Labour Transport Fund, for the construction of the proposed Assam emigration road. In addition to these grants, the Lieutenant-Governor has allotted for this road a further sum of Rs. 1,50,000 out of the additional grant of twenty lakhs of rupees sanctioned from the Provincial Funds in the letter from this department, No. 726, dated the 22nd February last, for special public works during 1878-79. Of these amounts probably a sum not exceeding Rs. 50,000 out of the first grant of rupees one lakh sanctioned in letter No. 3323, dated the 1st October 1877, has been spent up to the 31st March last. The undersigned is now directed to state that the unspent balance of this grant may be considered to be available for expenditure during 1878-79, in addition to the grants of Rs. 1,50,000 and Rs. 2,00,000 subsequently made. It is requested that this department may be informed if all these sums, aggregating Rs. 4,00,000, can be usefully spent during the current year.

	Rs.
Memo. No. 3323, dated 1st October, 1877	1,00,000
Memo. No. 1087, dated 21st March 1878	2,00,000
Total ...	3,00,000

RAJENDRA NATH MITRA,

Assistant Secretary to the Government of Bengal

To THE SECRETARY TO THE GOVERNMENT OF BENGAL,
PUBLIC WORKS DEPARTMENT.

C. E. G.—Reg. No. 43—3-4-78.

No. 022R.

FROM LIEUTENANT-COLONEL F. S. STANTON, R. E.,

Offg. Joint Secretary to the Govt. of Bengal
in the Public Works Department,
Railway Branch,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA
IN THE PUBLIC WORKS DEPARTMENT.

Fort William, the 22nd January 1878.

SIR,

I am directed to forward the Revenue Budget-Estimates for Railways in the North-Eastern System for 1878-79.

2. The estimates are forwarded, as received, from the Engineers-in-Chief and Managers; but I am to remark that those of the Northern Bengal, the first submitted from that line, are probably too sanguine. The receipts on this Railway for the current year to the end of December have amounted only to Rs. 42,700, and it can scarcely be expected that they will amount to more than one lakh by the end of March. On the other hand, the audited revenue expenditure for the first three months, or to the end of November, amounts to only Rs. 30,021 and will probably not amount to more than the receipts, so for the current year, the receipts and expenditure may both be entered at one lakh.

3. For 1878-79, the receipts can scarcely be expected to amount to more than ten lakhs, and the expenditure should not exceed seven lakhs.

4. For the Tirhoot Line, the estimate, as submitted by the Engineer-in-Chief, may be accepted for current year; but as the traffic is shewing very favorable signs of further development since the opening of the Barh Branch, and through booking with the East Indian Railway, the prospects for 1878-79 are better than entered by the Engineer-in-Chief and may be taken as—

	Rs.
Anticipated receipts	4,23,000
Ditto expenses	2,62,000
Leaving net earnings of ...	1,61,000

5. For the Calcutta and South-Eastern Railway also a better result is anticipated than is given by the Manager. A general abstract for revenue receipt and expenditure for 1878-79, as anticipated, with reference to the above remarks, is herewith forwarded.

I have the honor to be,
SIR,
Your most obedient Servant,

F. S. STANTON, *Lieut.-Col., R. E.,*

Offg. Joint Secretary to the Govt. of Bengal
in the Public Works Department,
Railway Branch.

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General Abstract of Revenue Budget-Estimates for the Railways in the North-Eastern System for 1878-79.

Heads.	Northern Bengal Railway.	Tirhoot Railway.	Calcutta and South-Eastern Railway.	Nulhati Railway.	Total.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.
Earnings of Line—					
Coaching traffic ..	2,00,000	1,70,000	78,000	55,000	5,03,000
Goods ditto ..	6,75,000	2,00,000	30,000	33,000	9,38,000
Electric Telegraph ..	5,000	5,000	200	1,000	11,200
Steam-boat ..	1,00,000	45,000	Nil	Nil	1,45,000
Sundries.. ..	20,000	3,000	2,000	200	25,200
Total Earnings ..	10,00,000	4,23,000	1,10,200	89,200	16,22,400
II.—Expenditure—					
Maintenance of way works and stations..	1,60,000	50,000	25,500	34,600	2,70,100
Locomotive expenses..	2,00,000	62,000	31,000	21,000	3,14,000
Carriage and wagon expenses ..	25,000	7,500	6,000	7,000	45,500
Traffic expenses ..	1,50,000	50,000	12,000	8,600	2,20,600
Steam ferry expenses..	60,000	35,000	Nil	Nil	95,000
General charges ..	1,00,000	54,000	13,500	11,000	1,78,500
Special and miscellaneous expenditure..	5,000	3,500	500	500	9,500
Total Expenditure ..	7,00,000	2,62,000	88,500	82,700	11,33,200
Balance—Net earnings	3,00,000	1,61,000	21,700	6,500	4,89,200

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Public Works Department.

NORTHERN BENGAL STATE RAILWAY

BUDGET ESTIMATE

OF

EARNINGS AND OUTLAY

ON

REVENUE ACCOUNT

FOR THE YEAR

1878-79.

Bengal P. W. Dept. Press—1—1878—50.

NORTHERN BENGAL STATE RAILWAY.

BUDGET-ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1878-79.

Heads.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
I.—RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching Traffic	...	...	32,000	2,00,000
Goods Traffic	...	...	1,10,000	8,25,000
Electric Telegraph Earnings	...	...	8,000	25 000
Steam Boat Earnings	...	...	20,000	1,00,000
Sundries	...	...	10,000	20,000
TOTAL EARNINGS ..	...	...	1,80,000	11,70,000
DEDUCT—Increase in balance of Suspense Accounts as per Appendix A.	...	...	...	...
TOTAL RECEIPTS ..	...	8,50,000	1,80,000	11,70,000
II.—EXPENDITURE—				
Maintenance of Way and Works and Stations .. .. (Abstract A.) ..	...	...	60,948	2,37,772
Locomotive Expenses .. („ B.) ..	...	...	61,860	2,26,955
Carriage and Wagon Expenses . („ C) ..	...	...	11,233	38,214
Traffic Expenses .. .. („ D.) ..	...	...	42,124	1,45,118
General Charges .. .. („ E.) ..	...	...	46,338	1,52,918
Steam Boat Service .. („ F.) ..	...	...	10,897	66,223
Special and Miscellaneous Expenditure .. .. („ G.) ..	...	...	600	2,800
TOTAL OUTLAY ..	...	6,50,000	2,34,000	8,70,000
DEDUCT—Decrease or add increase in balance of Suspense Accounts as per Appendix B. ..	...	...	...	...
DEDUCT—Amount at credit of demands payable ..	...	...	...	
TOTAL EXPENDITURE ..	...	6,50,000	2,34,000	8,70,000
III.—NET CASH RECEIPTS	...	2,00,000	...	3,00,000
Expenditure in excess of Earnings	...	...	54,000	...

MEMORANDUM.

Number of miles open for traffic on 1st April 1877	Nil
Expected to be open during 1877-78	211½
TOTAL ON 1ST APRIL 1878 ...	211½
Expected to be open during 1878-79	23½
TOTAL LIKELY TO BE OPEN AT END OF 1878-79 ...	235
Average number of miles expected to be open during the whole of 1878-79	222½
Train miles expected to be run during 1878-79	...5,00,000

OFFICE OF THE ENGINEER-IN-CHIEF,
N. B. STATE RAILWAY,
CAMP SAIDPUR,
The 3rd January 1878.

J. G. LINDSAY, *Major, R. E.,*
Engineer-in-Chief, Northern Bengal State Railway.

ABSTRACT A.

MAINTENANCE OF WAY, WORKS AND STATIONS.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	...	...	7,948	56,180
II.—Maintenance and Renewals of Permanent Way—Wages and Materials..	...	...	45,000	1,54,440
III.—Repairs of Bridges, &c.—Wages and Materials..	...	...	1,000	3,250
IV.—Repairs of Stations and Buildings—Wages and Materials..	...	...	6,000	16,250
V.—Maintenance by Contract, inclusive of exclusive of Materials	...	...	...	...
VI.—New Minor Works	...	...	...	4,652
VII.—Unclassified Expenditure	...	...	1,000	3,000
Total ..	...	...	60,948	2,37,772

ABSTRACT B.

LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	...	...	5,701	18,630
II.—Running Expenses—Wages connected with the working of Locomotive Engines	...	...	19,270	70,720
III.—Fuel	...	...	30,000	98,340
IV.—Water, (including Wages and Stores) ..	...	...	1,500	5,000
V.—Oil, Tallow and other Stores expended on Engines in work	...	...	2,789	13,150
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	...	...	2,500	20,615
VII.—New Minor Works	...	...	...	...
VIII.—Payments to other Lines	...	...	...	...
IX.—Unclassified Expenditure	...	...	100	500
Total ..	...	...	61,860	2,26,955

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	...	...	3,133	9,714
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	...	...	2,000	10,000
Goods "	...	...	5,000	15,000
III.—Cleaning Carriage and Wagons, and Oiling ..	...	...	1,000	3,000
IV.—New Minor Works	...	...	...	...
V.—Unclassified Expenditure	...	...	100	500
Total ..	...	...	11,233	38,214

ABSTRACT D.

TRAFFIC EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a.)—General Superintendence	...	...	5,532	20,604
(b.)—Station Staff	...	...	25,707	84,302
(c.)—Train "	...	...	6,085	16,712
II.—Fuel, Lighting, Water and General Stores ..	...	...	1,500	8,000
III.—Clothing	...	...	500	2,000
IV.—Printing, Stationery and Tickets	...	...	2,000	10,000
V.—Charges for Delivery and Collection of Goods, &c.	...	...	400	2,000
VI.—Miscellaneous Expenses	...	...	200	1,000
VII.—Payments to other Lines..	...	...	...	...
VIII.—Unclassified Expenditure	...	...	200	500
Total ..	...	...	42,124	1,45,118

ABSTRACT E.

GENERAL CHARGES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(1.)—*Direction*	...	...	3,955	17,666
(a.)—Manager's Office..	...	...	5,952	25,124
(b.)—Audit.. .. .. .. } (c.)—Account .. .. .. }	...	...	20,160	49,436
(d.)—Paymaster's	...	...	1,743	6,248
(e.)—Store Department	...	...	2,203	12,084
(f.)—Medical Department	...	...	2,925	9,360
(g.)—Miscellaneous	...	...	4,000	12,000
II.—Police	...	...	...	...
III.—Advertising	...	...	300	500
IV.—Electric Telegraph	...	...	5,000	20,000
V.—Clearing Accounts with other Lines	...	...	...	...
IV.—Unclassified Expenditure	...	...	100	500
Total ..	...	...	46,338	1,52,918

ARSTRACT F.

STEAM BOAT SERVICE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Working Vessels	...	...	5,797	45,123
II.—Repairs	...	...	1,000	5,000
III.—Fuel	...	...	3,000	12,000
IV.—Miscellaneous Stores	...	...	1,000	3,600
V.—Steam Traffic Agencies	...	...	...	...
VI.—Unclassified Expenditure	...	...	100	500
Total ..	...	...	10,897	66,223

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	...	...	100	600
II.—Compensation	...	...	500	2,000
III.—Rates and Taxes	...	...	...	...
IV.—Prizes for Station Gardens	...	...	...	200
Total ..	...	...	600	2,800

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD OF EARNINGS.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stations	...	...	...	...
Foreign Railways	...	...	...	...
Total ..	...	...	...	...
Sanctioned Estimate, 1877-78—				
Stations	...	...	...	...
Foreign Railways	...	...	...	...
Total ..	...	...	...	...
Regular Estimate, 1877-78—				
Stations	...	...	...	...
Foreign Railways	...	...	...	...
Total ..	...	...	...	...
Budget-Estimate, 1878-79—				
Stations	...	...	...	...
Foreign Railways	...	...	...	...
Total ..	...	...	...	...

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD OF EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stores	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
Total ..	...	...	...	...
Sanctioned Estimate, 1877-78—				
Stores as per detailed statement accompanying ..	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
Total ..	...	...	...	...
Regular Estimate, 1877-78—				
Stores	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
Total ..	...	...	...	...
Budget-Estimate, 1878-79—				
Stores	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
Total ..	...	...	...	...

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Public Works Department.

REVENUE BUDGET ESTIMATE

OF THE

TIRHOOT STATE RAILWAY

FOR THE YEAR

1878-79.

Bengal P W. Dept. Press—1—1878—50

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TIRHOOT STATE RAILWAY.

BUDGET-ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1878-79.

Heads.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching Traffic	74,281	1,10,000	1,60,928	1,68,000
Goods Traffic	63,341	1,65,000	1,20,554	1,82,000
Electric Telegraph Earnings	3,100	4,000	4,634	5,000
Steam boat earnings	...	45,000	19,519	43,200
Sundries	75,225	3,000	10,464	2,800
Total Earnings ..	2,15,947	3,27,000	3,16,099	3,51,000
Deduct—Increase in balance of Suspense Accounts as per Appendix A.	—2,369	2,000	1,000	3,000
Total Receipts ..	2,13,578	3,25,000	3,15,099	3,48,000
II.—Expenditure—				
Maintenance of Way, Works and Stations (Abstract A.)	38,076	50,000	38,315	50,000
Locomotive Expenses („ B.)	51,649	62,000	63,628	62,000
Carriage and Wagon Expenses („ C.)	4,414	7,000	6,323	7,500
Traffic Expenses („ D.)	30,211	37,000	45,000	50,000
General Charges („ E.)	21,989	33,900	38,059	35,000
Steam boat service („ F.)	...	40,000	25,315	54,000
Special and Miscellaneous Expenditure („ G.)	1,545	3,000	1,839	3,500
Total Outlay ..	1,47,884	2,32,900	2,18,479	2,62,000
Add—Increase in balance of Suspense Accounts as per Appendix B.	3,194	20,000	20,000	—3,194
	1,51,078	2,52,900	2,38,479	2,53,806
Deduct—Amount at credit of "demands payable" ..	—9,179	12,000	10,000	10,000
Total Expenditure ..	1,41,899	2,40,900	2,28,479	2,43,806
III.—Net Cash Receipts	71,679	84,100	86,620	1,04,194

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1877	76
Expected to be opened during 1877-78	3
Total on 1st April 1878 ...	79
Expected to be opened during 1878-79	...
Total likely to be opened at end of 1878-79 ...	79
Average number of miles expected to be open during the whole of 1878-79 ...	79
Train miles expected to be run during 1878-79	1,20,000

F. L. O'CALLAGHAN,

Engineer-in-Chief, Tirhoot State Railway.

ABSTRACT A.

MAINTENANCE OF WAY, WORKS AND STATIONS.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	7,327	13,500	9,000	9,000
II.—Maintenance and Renewal of Permanent Way, Wages and Materials	13,449	26,500	31,415	32,000
III.—Repairs of Bridges, &c., Wages and Materials ..	1,238	2,000	2,000	2,000
IV.—Repairs of Stations and Buildings, Wages and Materials	2,530	3,000	4,000	4,000
V.—Maintenance by Contract, inclusive or exclusive of Materials	...	...	...	...
VI.—New Minor Works	13,529	4,000	3,000	3,000
VII.—Unclassified Expenditure	3	1,000		
Total ..	38,076	50,000	49,415	50,000
Deduct cost of Locomotive Workshops transferred to Capital	...	...	11,100	...
Grand Total ..	38,076	50,000	38,315	50,000

ABSTRACT B.

LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	6,703	8,000	9,000	7,000
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	18,042	22,500	23,000	23,000
III.—Fuel (a)	14,023	17,500	17,628	18,000
IV.—Water (including Wages and Stores) ..	2,865	3,000	3,000	3,000
V.—Oil, Tallow and other Stores expended on Engines in work	3,921	4,000	4,000	4,000
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	6,095	7,000	7,000	7,000
VII.—Payments to other Lines (b)	...	...	...	...
VIII.—Unclassified Expenditure	...	...	...	...
Total ..	51,649	62,000	63,628	62,000

(a) Not to include carriage over line. | (b) *e. g.*, Hire of locomotives.

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	...	...	...	...
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	363	4,000	1,200	4,000
Goods ,, ...	1,494		2,100	
III.—Cleaning Carriages and Wagons and Oiling ..	2,550	3,000	3,000	3,200
IV.—Unclassified Expenditure	7	...	23	300
Total ..	4,414	7,000	6,323	7,500

ABSTRACT D.

TRAFFIC EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a.)—General Superintendence	8,777	8,000	8,000	8,000
(b.)—Station staff	14,373	23,300	24,000	25,000
(c.)—Train ditto	1,430			
II.—Fuel, Lighting, Water and General Stores ..	1,929	2,000	2,000	2,000
III.—Clothing	218	800	2,000	2,500
IV.—Printing, Stationery and Tickets	2,513	2,000	2,000	2,000
V.—Charges for Delivery and Collection of Goods, &c.	...	...	...	...
VI.—Miscellaneous Expenses..	971	900	5,000	7,000
VII.—Payments to other Lines*	...	...	1,500	3,000
VIII.—Unclassified Expenditure	...	...	500	500
Total ..	30,211	37,000	45,000	50,000

* *e. g.*, Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

ABSTRACT E.

GENERAL CHARGES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(a.)—Direction	1,306	6,635	4,000	3,000
(b.)—Consulting Engineer	150			
(c.)—Store-keeper and Home charges ..	844			
(d.)—Manager's Office	3,440	6,265	11,000	11,000
(e.)—Audit and accounts	9,229	12,000	13,500	12,500
(f.)—Stores Departments	1,026	1,000	3,000	2,000
(g.)—Medical	923	1,000	2,500	2,500
(h.)—Miscellaneous†	1,412	1,000	1,000	1,000
II.—Police	120	...	...	...
III.—Advertising	166	1,000	1,000	1,000
IV.—Electric Telegraph	2,699	5,000	1,500	1,500
V.—Clearing accounts with other Lines.. ..	...	...	...	...
VI.—Unclassified Expenditure	674	...	559	500
Total ..	21,989	33,900	38,059	35,000

† Such as—"Rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

ARSTRACT F.

STEAM BOAT SERVICE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Working Vessels			10,000	20,000
II.—Repairs			1,000	3,000
III.—Fuel			13,000	28,000
	...	40,000		
IV.—Miscellaneous Stores			1,000	2,000
V.—Steam Traffic Agencies			...	...
VI.—Unclassified Expenditure			315	1,000
Total ..	...	40,000	25,315	54,000

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	...	...	...	...
II.—Compensation	609			
III.—Rates and Taxes	...	3,000	1,839	3,500
IV.—Opening Ceremoney and Lieutenant-Governor's Reception	936			
Total ..	1,545	3,000	1,839	3,500

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD EARNINGS.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stations	...	—2,369	...	2,369
Foreign Railways	...	...	...	...
Total ..	...	—2,369	...	2,369
Sanctioned Estimate, 1877-78—				
Stations	1,000	3,000	2,000	...
Foreign Railways	...	...	...	...
Total ..	1,000	3,000	2,000	...
Regular Estimate, 1877-78—				
Stations	1,000	1,500	500	...
Foreign Railways	...	500	500	...
Total ..	1,000	2,000	1,000	...
Budget-Estimate, 1878-79—				
Stations	1,500	3,000	1,500	...
Foreign Railways	500	2,000	1,500	...
Total ..	2,000	5,000	3,000	...

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stations	...	...	...	...
Suspense other than deposits and fines	30	3,224	3,194	...
Total ..	30	3,224	3,194	...
Sanctioned Estimate, 1877-78—				
Stores as per detailed statement accompanying ..	...	...	...	...
Suspense other than deposits and fines	9,030	29,030	20,000	...
Total ..	9,030	29 030	20,000	...
Regular Estimate, 1877-78—				
Stores	...	...	...	...
Suspense other than deposits and fines	3,194	23,194	20,000	...
Total ..	3,194	23,194	20,000	...
Budget-Estimate, 1878-79—				
Stores as per detailed statement accompanying ..	...	...	...	...
Suspense other than deposits and fines	23,194	15,000	...	8,194
Total ..	23,194	15,000	...	8,194

Note.—In practice the various Suspense Accounts will be detailed.

DETAILED STATEMENT OF EXPENDITURE ON STORES FOR THE YEAR 1877-78.

Detail	Actual Purchases during 1876-77.		Sanctioned Purchases during 1877-78.		Estimated Purchases during 1878-79.		Remarks
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
		Rs.		Rs.		Rs.	
In India—							
Sleepers	Nli.		Nil.		Nil.		All stores are supplied to Revenue by Capital.
Coal							
Oil							
&c.							
&c.							
(Petty items to be lumped together) ..							
Total ..							
In England—							
(Petty items to be lumped together) ..							
Total ..							
GRAND TOTAL ..							

MEMORANDUM.

	Rs.
Actual balance of stores in hand on 1st April 1877	
Estimated purchases during 1877-78 as above	
Total ...	
Estimated issues during 1877-78	
Estimated balance on 1st April 1878	Nil.
Estimated purchases during 1878-79	
Total ...	
Estimated issues during 1878-79	
Estimated balance on 1st April 1879...	

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Public Works Department.

REVENUE BUDGET ESTIMATE

OF THE

CALCUTTA AND S.-E. STATE RAILWAY

FOR THE YEAR

1878-79.

Bengal P. W. Dept. Press—1—1878—50.

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CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

BUDGET-ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1878-79.

Heads.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching Traffic	70,032	70,000	77,441	78,000
Goods Traffic	26,869	29,000	25,236	25,000
Electric Telegraph Earnings	159	70	230	200
Sundries	1,497	930	9,843	2,000
Increase as per Budget Orders		...	...	...
Total Earnings ..	98,557	1,00,000	*1,12,750	1,05,200
Deduct—Increase in balance of Suspense Accounts as per Appendix A.	—809	...	...	—868
Total Receipts ..	97,748	1,00,000	1,12,750	1,04,332
II.—Expenditure—				
Maintenance of Way, Works and Stations (Abstract A.)	31,647	39,500	28,755	29,000
Locomotive Expenses („ B.)	28,965	34,000	26,893	31,000
Carriage and Wagon Expenses („ C.)	15,833	12,000	8,770	10,500
Traffic Expenses („ D.)	11,365	12,000	11,477	12,000
General Charges („ E.)	13,387	13,200	11,733	13,500
Special and Miscellaneous Expenditure („ G.)	544	500	921	500
Total Outlay ..	1,01,741	1,11,200	88,549	96,500
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B. ..	10,824	—20,000	...	9,895
Deduct—Increase of demands payable	—540	...	...	...
Total Cash Disbursements ..	1,12,025	91,200	88,549	1,06,395
III.—Net Profits	—3,184	—11,200	24,201	8,700
IV.—Net Receipts	—14,277	8,800	24,201	—2,063

* Inclusive of hire of vehicles which may not repeat next year.

MEMORANDUM.

Number of miles open for traffic on 1st April 1877	28
Expected to be opened during 1877-78	...
Total on 1st April 1878 ...	28
Expected to be opened during 1878-79	...
Total likely to be opened at end of 1878-79 ...	28
Average number of miles expected to be open during the whole of 1878-79 ...	28
Train miles expected to be run during 1878-79..	49,000

RAM GOTTY MOOKERJEE,

Manager.

ABSTRACT A.

MAINTENANCE OF WAY, WORKS AND STATIONS.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	2,309	2,040	2,296	2,300
II.—Maintenance and Renewal of Permanent Way, Wages and Materials	23,908	30,000	22,259	23,400
III.—Repairs of Bridges, &c., Wages and Materials ..	364	1,500	1,500	1,500
IV.—Repairs of Stations and Buildings, Wages and Materials	4,885	2,000	1,000	...
V.—Maintenance by Contract, inclusive or exclusive on Materials	...	...	...	...
VI.—New Minor Works	...	3,860	1,500	1,500
VII.—Maintenance, Unclassified Expenditure ..	181	100	200	300
Total as per estimate submitted ..	...	...	...	...
Add—As per Budget Orders	...	...	...	...
Total ..	31,647	39,500	28,755	29,000

ABSTRACT B.

LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	4,956	5,160	26,893	5,260
II.—Running Expenses—Wages connected with the working of Locomotive Engines	3,434	3,350		3,700
III.—Fuel	9,863	12,000		12,000
IV.—Water (including Wages and Stores) ..	1,037	950		1,000
V.—Oil, Tallow and other Stores expended on Engines in work	1,259	1,250		1,500
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	5,616	11,000		7,300
VII.—Payments to other Lines	...	200		200
VIII.—Unclassified Expenditure	2,800	90		40
Total ..	28,965	34,000	26,893	31,000

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	150	...	8,770	150
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	3,335	6,000		*b* 6,000
Goods "	11,284	4,500		3,000
III.—Cleaning Carriages and Wagons and Oiling ..	1,064	1,500		1,350
IV.—Unclassified Expenditure	...	...		...
Total ..	15,833	12,000	8,770	10,500

b.—Provision for payment to the Eastern Bengal Railway for repairs and re-fitting Coaching Vehicles.

ABSTRACT D.

TRAFFIC EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a.)—General Superintendence	2,186	2,400	2,286	2,286
(b.)—Station staff	5,826	5,800	6,500	6,500
(c.)—Train ditto	1,203	1,350	1,300	1,300
II.—Fuel, Lighting, Water and General Stores ..	1,143	1,000	800	1,000
III.—Clothing	20	250	41	114
IV.—Printing, Stationery and Tickets	537	1,000	500	700
V.—Charges for Delivery and Collection of Goods, &c.	...	...	50	...
VI.—Miscellaneous Expenses	150	200	...	100
VII.—Payments to other Lines..	...	...	...	...
VIII.—Unclassified Expenditure	...	...	...	...
Total ..	11,365	12,000	11,477	12,000

ABSTRACT E.

GENERAL CHARGES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(a.)—Manager's Office	4,631	6,160	5,500	5,500
(b.)—Audit „				
(c.)—Account „	3,881	3,046	3,285	3,300
(d.)—Paymaster's „				
(e.)—Store Department	486	504	504	504
(f.)—Medical	683	690	690	690
(g.)—Miscellaneous, Rent of Building, &c., &c.	133	146	100	200
II.—Police	856	864	864	864
III.—Advertising	83	40	40	50
IV.—Electric Telegraph	1,627	1,750	750	1,892
V.—Clearing accounts with other Lines.. ..	...	...	...	...
VI.—Unclassified Expenditure	1,007	...	...	500
Total ..	13,387	13,200	11,733	13,500

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges..	75	500	921	500
II.—Compensation..	...			
III.—Rates and Taxes	469			
Total ..	544	500	921	500

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD OF EARNINGS.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stations	823	1,632	809	...
Foreign Railways	...	...	...	...
Total ..	823	1,632	809	...
Sanctioned Estimate, 1877-78—				
Stations	823	823	...	...
Foreign Railways	...	...	...	...
Total ..	823	823	...	...
Regular Estimate, 1877-78—				
Stations	1,632	1,632	...	...
Foreign Railways	...	...	...	...
Total ..	1 632	1,632	...	...
Budget-Estimate, 1878-79—				
Stations	1,632	2,500	868	...
Foreign Railways	...	...	...	...
Total ..	1,632	2,500	868	...

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD OF EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1876-77—				
Stores	1,04,670	1,23,534	18,864	...
Suspense other than deposits and fines	—8,935	—895	...	—8,040
Total ..	95,735	1,22,639	18,864	—8,040
Sanctioned Estimate, 1877-78—				
Stores as per detailed statement accompanying ..	1,28,762	1,08,762	...	20,000
Suspense other than deposits and fines	935	935	...	...
Total ..	1,29,697	1,09,697	...	20,000
Regular Estimate, 1877-78—				
Stores	1,23,534	1,23,534	...	...
Suspense other than deposits and fines	—895	—895	...	...
Total ..	1,22,639	1,22,639	...	...
Budget-Estimate, 1878-79—				
Stores as per detailed statement accompanying ..	1,13,112	1,23,112	10 000	...
Suspense other than deposits and fines	—895	—1,000	—105	...
Total ..	1,12,217	1,22,112	9,895	...

DETAILED STATEMENT OF EXPENDITURE ON STORES FOR THE YEAR 1877-78.

Detail.	Actual Purchase during 1876-77.		Estimated Purchase during 1877-78.		Estimated Purchase during 1878-79.		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
		Rs.		Rs.		Rs.	
In India—							
Sleepers	1,400	8,722	.....	.....	.....	22,000	
Coal	Mds. 32,860	10,362	Mds. 32.030	10,331	.....	12,000	
Oil	Gal. Qr. Pt. 1,937 1 1	2,737	Gal. 1,639	2,316	.....	2,500	
Grease	Tons. Cwt. Qr. lbs. 2 0 3 8	464	Cwt. 36	379	.....	100	
Tallow	0 4 2 0	81	2	36	.....	50	
Petty items to be lumped together.. ..	.....	7,575	.....	8,027	.....	8,500	
Total ..	.....	29,941	.....	21,089	.....	45,150	
In England—							
Sleepers	.....	.....	.....	.....	.....	.....	
Petty items to be lumped together.. ..	10,955	28,147 2,923	} Included in above.	.....	.....	.....	
Total ..	.....	31,070	.....	.....	.....	.....	
GRAND TOTAL ..	.....	61,011	.....	21,089	.....	45,150	

MEMORANDUM.

	Rs.
Actual balance of stores in hand on 1st April 1877	1,23,534
Estimated purchases during 1877-78 as above	21,089
Total ...	1,44,623
Estimated issues during 1877-78	31,511
Estimated balance on 1st April 1878	1,13,112
Estimated purchases during 1878-79	45,150
Total ...	1,58,262
Estimated issues during 1878-79	35,150
Estimated balance on 1st April 1879...	1,23,112

SCHEDULE A.

REVENUE BUDGET-ESTIMATE OF ESTABLISHMENT FOR THE YEAR 1878-79.

Number 1877-78.	Number 1878-79.	Detail.	Monthly Salary of Office.	Estimate, 1877-78. Per Mensem.	Estimate, 1877-78. Per Annum.	Estimate, 1877-78. Distribution of Charges. Revenue.	Estimate, 1877-78. Distribution of Charges. Total.	Estimate, 1878-79. Per Mensem.	Estimate, 1878-79. Per Annum.	Estimate, 1878-79. Distribution of Charges. Revenue.	Estimate, 1878-79. Distribution of Charges. Total.	Remarks.
		Direction.	Rs.	Rs. As. P.	Rs.	Rs.	Rs.	Rs. As.	Rs.	Rs.	Rs.	
		Share of Director's, Store-keeper's and Consulting Engineer's Establishment	...	...	2,344	2,344	2,344	...	2,344	2,344	2,344	
½	½	Manager	...	150 0 0	1,800	...	...	170 0	2,040	...	...	
		Travelling Allowance	...	...	...	...	...	...	...	...	...	
		Commission at Re. 1 per cent on Gross Earnings	...	83 5 4	1,000	...	...	...	1,000	...	...	
	½	Head Clerk*a	...	30 0 0	360	...	...	30 0	360	...	...	
1	1	Store Clerk	...	35 0 0	420	...	...	35 0	420	...	...	
1	1	Store Cooly	...	7 0 0	84	...	...	7 0	84	...	...	
½	½	Stationery Clerk	...	12 8 0	150	...	...	12 8	150	...	...	
		Travelling Allowances	...	50 0 0	600	...	...	50 0	600	...	...	
	½	Duftry	...	5 0 0	60	...	...	5 0	60	...	...	
	1	Peon	...	8 0 0	96	...	...	8 0	96	...	...	
	½	Estimator and Clerk*a	...	20 0 0	240	...	...	20 0	240	...	...	
	½	Draftsman and Clerk	...	15 0 0	180	...	...	15 0	180	...	...	
		Total of Direction ..	...	...	4,990	4,990	4,990	352 8	5,230	5,230	5,230	
		Audit and Accounts.										
½	½	Auditor	...	...	...	...	...	50 0	600	...	...	
1	1	Cashier										
2	2	Clerks at Rs. 25 each										
2	2	Ditto „ 15 „										
1	2	Ditto „ 12 „										
2	2	Ditto „ 10 „	...	233 0 0	2,796	...	...	249 8	2,994	...	...	

1	1	Poddar										
1	1	Cash Cooly										
½	½	Duftry										
½	½	Peon										
		TOTAL OF AUDIT AND ACCOUNTS ..	...	233 0 0	2,796	2,796	2796	299 8	3,594	3,594	3,594
		MEDICAL.										
1	1	Medical Officer	...	50 0 0	600	...	...	50 0	600	...	...
1	1	Native Doctor	...	7 8 0	90	...	...	7 8	90	...	...
		TOTAL ..	...	57 8 0	690	690	690	57 8	690	690	690
		POLICE.										
6	6	Policemen	...	44 0 0	528	...	...	44 0	528	...	...
		TOTAL POLICE DEPARTMENT. ..	...	44 0 0	528	528	528	44 0	528	528	528
		ENGINEERING DEPARTMENT.										
1	1	Inspector of Way and Works	...	100 0 0	1,200	...	...	120 0	1,440	...	...
1	1	Clerk and Assistant	...	35 0 0	420	...	...	35 0	420	...	...
4	4	Trollymen	...	28 0 0	336	...	...	28 0	336	...	...
½	1	Blacksmith	...	20 0 0	240	...	...	20 0	240	...	...
1	1	Viceman	...	20 0 0	240	...	...	20 0	240	...	...
½	1	Hammerman	...	8 0 0	96	...	...	8 0	96	...	...
1	1	Carpenter	...	16 0 0	192	...	...	16 0	192	...	...
1	1	Bricklayer	...	15 0 0	180	...	...	15 0	180	...	...
1	1	Platelayer	...	26 0 0	312	...	...	26 0	312	...	...
1	1	"	...	17 0 0	204	...	...	18 0	216	...	...
1	1	"	...	18 0 0	216	...	...	17 0	204	...	...
20	20	Waymen	...	140 0 0	1,680	...	...	140 0	1,680	...	...
41	41	"	...	246 0 0	2,952	...	...	246 0	2,952	...	...
...	...	Fencingmen, 1 at Rs. 6 and 1 at Rs. 7 ..	...	...	...	...	...	...	...	...	...
½	...	Bellows-boy	...	...	...	...	...	...	...	...	...
5	5	Gangers	...	50 0 0	600	...	...	50 0	600	...	...
2	2	Under-platelayers	...	15 0 0	180	...	...	15 0	180	...	...
1	1	Bricklayer's mate	...	7 0 0	84	...	...	7 0	84	...	...
		TOTAL OF ENGINEERING DEPARTMENT ...	...	761 0 0	9,132	9,132	9,132	781 0	9,372	9,372	9,372

BUDGET-ESTIMATE OF ESTABLISHMENT OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE YEAR 1878-79—continued.

Number.		Detail.	Monthly Salary of Office.	Estimate, 1877-78.					Estimate, 1878-79.					Remarks.
				Per Mensem.		Per Annum.	Distribution of Charges.		Per Mensem.		Per Annum.	Distribution of Charges.		
1877-78.	1878-79.						Revenue.	Total.				Revenue.	Total.	
		Locomotive Department.	Rs.	Rs.	As. P.	Rs.	Rs.	Rs.	Rs.	As.	Rs.	Rs.	Rs.	
½	½	Locomotive Foreman	...	200	0 0	2,400	...	...	200	0	2,400	...	...	
1	1	Assistant "	...	130	0 0	1,560	...	...	140	0	1,680	...	...	
...	...	European Drivers	...		...	...	...	...	...		...	...	...	
4	4	Native Drivers	...	87	0 0	1,044	...	...	101	0	1,212	...	...	
3	3	Firemen	...	36	0 0	432	...	...	36	0	432	...	...	
2	2	Assistant Firemen	...	14	0 0	168	...	...	14	0	168	...	...	
1	1	Clerk and Time-keeper	...	35	0 0	420	...	...	37	0	444	...	...	
1	1	Steam Khallassie	...	14	0 0	168	...	...	14	0	168	...	...	
4	5	Cleaners	...	34	0 0	408	...	...	34	0	408	...	...	
6	6	Coal coolies	...	37	0 0	444	...	...	37	0	444	...	...	
1	1	Khallassie or Hammerman	..	8	0 0	96	...	...	8	0	96	...	...	
4	4	Pumpers at Busrah	...	24	0 0	288	...	...	...		...	...	...	
1	1	Turners	...	20	0 0	240	...	...	20	0	240	...	...	
3	2	Native Fitters	...	37	0 0	444	...	...	37	0	444	...	...	
4	5	"	...	114	0 0	1,368	...	...	114	0	1,368	...	...	
1	1	Coppersmith	...	20	0 0	240	...	...	20	0	240	...	...	
2	2	Durwans	...	14	0 0	168	...	...	14	0	168	...	...	
2	2	Blacksmiths and Boilersmiths	...	40	0 0	480	...	...	40	0	480	...	...	
4	4	Coolies	...	24	0 0	288	...	...	24	0	288	...	...	
...	...	Overtime allowance, &c.	...		...	900	...	...	...		900	...	...	
		Total of Locomotive Department ..	...		...	11,556	11,556	11,556	890	0	11,580	11,580	11,580	
		Carriage and Wagon Department.												
1	1	Hammerman	...	8	0 0	96	...	...	8	0	96	...	...	
1	1	Viceman	...	16	0 0	192	...	...	16	0	192	...	...	
2	2	Carpenters	...	35	0 0	420	...	...	35	0	420	...	...	
2	2	Painters	...	34	0 0	408	...	...	34	0	408	...	...	
1	1	Durwan	...	6	0 0	72	...	...	6	0	72	...	...	
½	1	Blacksmith	...	20	0 0	240	...	...	20	0	240	...	...	
1	1	Greaser	...	8	0 0	96	...	...	8	0	96	...	...	
½	...	Bellows-boy	...		...	...	...	...	...		...	...	...	
		Total of Carriage and Wagon Department ..	...	127	0 0	1,524	1,524	1,524	127	0	1,524	1,524	1,524	

		Traffic Department.										
1	1	Assistant Manager	...	150 0	1,800	...	...	90 0	1,080	...	...
...	...	Ditto, personal allowance	...	...	...	...	...	38 0	456	...	...
1	1	Clerk	...	25 0	300	...	...	25 0	300	...	...
		Running.									
1	1	Senior Conductor	...	35 0	420	...	...	37 0	444	...	...
1	1	Junior Conductor	...	20 0	240	...	...	25 0	300	...	...
1	1	Ditto	...	15 0	180	...	...	16 0	192	...	...
...	1	Ditto	...	10 0	120	...	...	10 0	120	...	...
8	11	Station Masters and Assistant Station Masters and Relieving Clerks..	...	285 0	3,420	...	...	311 0	3,732	...	...
2	2	Line Jemadars	...	28 0	336	...	...	28 0	336	...	...
1	1	Signalman	...	7 0	84	...	...	7 0	84	...	...
2	3	Pointsmen	...	21 0	252	...	...	21 0	252	...	...
2	2	Tindals or Head Porters	...	19 0	228	...	...	19 0	228	...	...
9	9	Khallassies	...	71 0	852	...	...	71 0	852	...	...
14	15	Gatekeepers	...	90 0	1,080	...	...	90 0	1,080	...	...
7	8	Menials	...	46 0	552	...	...	46 0	552	...	...
2	2	Brake-van Khallassies..	...	16 0	192	...	...	16 0	192	...	...
5	6	Porters	...	38 0	456	...	...	44 0	528	...	...
		House-rent and Overtime Allowance ..	...	25 0	300	...	...	25 0	300	...	...
		Total of Traffic Department ..	...	921 0	10,052	10,052	10,052	919 0	11,028	11,028	11,028
		Electric Telegraph Department. ..	...	...	...	...	...	...	...	...	...
		Total of Telegraph Department. ..	...	...	...	...	...	...	...	...	...

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Public Works Department.

REVENUE BUDGET ESTIMATE

OF THE

NULHATI STATE RAILWAY

FOR THE YEAR

1878-79.

Bengal P. W. Dept. Press—1—1878—50.

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NULHATI STATE RAILWAY.

BUDGET-ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1878-79

Heads.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching Traffic	48,675	50,000	54,331	55,000
Goods Traffic	24,199	24,000	33,053	33,000
Electric Telegraph Earnings	990	900	1,769	1,000
Steam Boat Earnings	...	...	...	...
Sundries	186	100	205	200
Total Earnings ..	74,050	75,000	89,358	89,200
Add—Decrease in balance of Suspense Accounts as per Appendix A.	6,039	...	...	...
Total Receipts ..	80,089	75,000	89,358	89,200
II.—Expenditure—				
Maintenance of Way, Works and Stations .. .. (Abstract A.) ..	40,120	42,000	35,311	34,600
Locomotive Expenses („ B.) ..	23,629	19,000	20,997	21,000
Carriage and Wagon Expenses („ C.) ..	4,712	8,000	5 796	7,000
Traffic Expenses .. („ D.) ..	8,326	9,500	7,117	8,600
General Charges .. („ E.) ..	10,553	11,000	9,613	11,000
Steam Boat Service .. („ F.) ..	...	...	...	...
Special and Miscellaneous Expenditure.. .. .. („ G.) ..	91	500	1,244	500
Total Revenue Outlay . ..	87,431	90,000	80,078	82,700
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B.	—4,388	—10,000	...	1,150
Deduct—Increase to credit balance of demands payable	...	...	...	...
Total ..	83,043	80,000	80,078	83,850
III.—Net Profits	—13,381	—15,000	9,280	6,500
Net Receipts	—2,954	—5,000	9,280	5,350

MEMORANDUM.

Number of miles open for traffic on 1st April 1877	27¼
Expected to be opened during 1877-78	...
Total on 1st April 1878 ...	27¼
Expected to be opened during 1878-79	...
Total likely to be open at end of 1878-79 ...	27¼
Average number of miles expected to be open during the whole of 1878-79	27¼
Train miles expected to be run during 1878-79	40,000

RAM GOTTY MOOKERJEE,
Manager.

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ABSTRACT A.

MAINTENANCE OF WAY, WORKS AND STATIONS.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	465	468	1,000	1,188
II.—Maintenance and Renewals of Permanent Way—Wages and Materials	35,210	22,000	23,468	(a)26,000
III.—Repairs of Bridges, &c.—Wages and Materials..	569	500	1,000	1,000
IV.—Repairs of Stations and Buildings—Wages and Materials	1,969	1,000	500	1,000
V.—Maintenance by Contract, inclusive or exclusive of Materials	...	...	...	...
VI.—New Minor Works	895	17,680	9,000	5,000
VII.—Unclassified Expenditure	1,012	352	343	412
Total as per Estimate submitted ..	40,120	42,000	...	...
Add as per Budget Orders	...	...	...	...
Total ..	40,120	42,000	35,311	34,600

(a.) Provision for sleepers and ballast

ABSTRACT B.

LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,820	2,880	3,024	3,024
II.—Running Expenses—Wages connected with the working of Locomotive Engines	1,695	1,813	1,836	1,836
III.—Fuel	5,388	6,500	6,500	6,500
IV.—Water, including Wages and Stores.. ..	869	700	900	900
V.—Oil, Tallow and other Stores expended on Engines in work	773	700	900	900
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	5,066	6,407	7,500	(b)7,500
VII.—Payments to other Lines	...	...	...	...
VIII.—Unclassified Expenditure	7,018	...	337	340
Total ..	23,629	19,000	20,997	21,000

(b.) Provision for new tyres and springs.

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	...	...	...	...
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	2,582	4,000	3,000	(c)2,500
Goods „	1,186	3,200	2,000	(d)3,500
III.—Cleaning Carriages and Wagons, and Oiling ..	944	800	796	1,000
IV.—Unclassified Expenditure	...	...	...	...
Total ..	4,712	8,000	5,796	7,000

(c.) Provision for a renewal of the 2nd class.
(d.) Provision for re-axling and re-tying.

ABSTRACT D.

TRAFFIC EXPENSES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a.)—General Superintendence	1,975	2,376	1,517	1,520
(b.)—Station Staff	3,828	3,060	3,800	4,500
(c.)—Train "	877	780	800	900
II.—Fuel, Lighting, Water and General Stores ..	1,061	850	800	1,000
III.—Clothing	21	212	24	100
IV.—Printing, Stationery and Tickets	243	400	176	300
V.—Charges for Delivery and Collection of Goods, &c.	...	1,500	...	...
VI.—Miscellaneous Expenses..	26	100	...	80
VII.—Payments to other Lines..	...	...	...	...
VIII.—Unclassified Expenditure	295	222	...	200
Total ..	8,326	9,500	7,117	8,600

ABSTRACT E.

GENERAL CHARGES.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(a.)—Share of Direction, Manager's Office ..	4,987	5,744	4,900	5,150
(b.)—Audit				
(c.)—Account	3,777	3,240	3,600	4,000
(d.)—Paymaster's				
(e.)—Store Department	378	540	313	500
(f.)—Medical	...	180	...	100
(g.)—Miscellaneous	464	...	100	200
II.—Police	...	...	...	...
III.—Advertising	3	15	...	10
IV.—Electric Telegraph	944	1,172	700	1,040
V.—Clearing Accounts with other Lines	...	...	...	...
VI.—Unclassified Expenditure	...	109	...	...
Total ..	10,553	11,000	9,613	11,000

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1876-77.	Sanctioned Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget-Estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	1	500	1,244	500
II.—Compensation	90			
III.—Rates and Taxes				
Total ..	91	500	1,244	500

DETAILED STATEMENT OF EXPENDITURE ON STORES FOR THE YEAR 1878-79.

Detail.	Actual Purchases during 1876-77.		Estimated Purchases during 1877-78.		Estimated Purchases during 1878-79.		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
In India—		Rs.		Rs.		Rs.	
Sleepers	5,305	9,669	500	12,012	6,000	15,000	
Coal	Mds. 19,672	6,930	Mds. 20,000	6,833	...	6,500	
Oil	136	1,746	120	1,589	...	1,600	
Grease	...	...	...	...	...	...	
Tallow	Mds. 6	83	...	...	...	50	
Petty items to be lumped together	...	3,531	...	13,372	...	11,000	
Total ..	...	21,959	...	33,806	...	34,150	
In England—							
Sleepers	5,500	9,516	Included in above.				
Petty items to be lumped together	...	3,204					
Total ..	...	12,720	...	...	...	...	
GRAND TOTAL ..	...	34,679	...	33,806	...	34,150	

MEMORANDUM.

Actual balance of stores in hand on 1st April 1877	...	...	27,056
Estimated purchases during 1877-78 as above	...	...	33,806
Total		...	60,862
Estimated issues during 1877-78 ...	...	...	35,374
Ditto balance on 1st April 1878	...	...	25,488
Ditto purchases during 1878-79	...	...	34,150
Total .		...	59,638
Estimated issues during 1878-79 ...	...	...	33,000
Ditto balance on 1st April 1879	...	...	26,638

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD OF EARNINGS.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1876-77—				
Stations	8,098	2,059	...	6,039
Foreign Railways..				
Total ..	8,098	2,059	...	6,039
Sanctioned Estimate, 1877-78—				
Stations	7,728	7,738	10	...
Foreign Railways..	10	...	...	10
Total ..	7,738	7,738	...	...
Regular Estimate, 1877-78—				
Stations	2,059	2,000	...	59
Foreign Railways..	...	...	...	...
Total ..	2,059	2,000	...	59
Budget-Estimate, 1878-79—				
Stations	2,000	2,000	...	...
Foreign Railways..	...	...	...	...
Total ..	2,000	2,000	...	...

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD OF EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1876-77—				
Stores	46,783	27,056	...	19,727
Suspense other than deposits and fines	—17,413	—2,074	...	—15,339
Total ..	29,370	24,982	...	4,388
Sanctioned Estimates, 1877-78—				
Stores as per detailed statement accompanying ..	57,943	47,978	...	9,965
Suspense other than deposits and fines	—4,500	—4,500	...	...
Total ..	53,443	43,478	...	9,965
Regular Estimate, 1877-78—				
Stores	27,056	26,500	..	556
Suspense other than deposits and fines	—2,074	—1,600	...	—474
Total ..	24,982	24,900	...	82
Budget-Estimate, 1878-79—				
Stores as per detailed statement accompanying ..	25,488	26,638	1,150	...
Suspense other than deposits and fines	—1,600	—1,600	...	...
Total ..	23,888	25,038	1,150	...

SCHEDULE A.

REVENUE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE NULHATI STATE RAILWAY FOR THE YEAR 1878-79.

Number. 1877-78.	Number. 1878-79.	Detail.	Monthly Salary of Office.	Estimate, 1877-78. Per Mensem.	Estimate, 1877-78. Per Annum.	Estimate, 1877-78. Distribution of Charges. Revenue.	Estimate, 1877-78. Distribution of Charges. Total.	Estimate, 1878-79. Per Mensem.	Estimate, 1878-79. Per Annum.	Estimate, 1878-79. Distribution of Charges. Revenue.	Estimate, 1878-79. Distribution of Charges. Total.	Remarks.
			Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	
		Direction.										
		Share of Director's, Store-keeper's and Consulting Engineer's Establishments ..	...	...	1,940 0	1,940 0	1,940 0	...	1,940 0	1,940 0	1,940 0	
½	½	Manager	...	150 0	1,800 0	...	...	170 0	2,040 0	...	...	
		Commission at 1 per cent	...	...	750 0	...	...	...	750 0	...	..	
		Gharry Allowance	...	...	...	...	...	...	...	...	...	
½	½	Stationery Clerk	...	12 8	150 0	...	...	12 8	150 0	...	...	
		Office of Audit and Account.										
1	1	Auditor										
½	½	Accountant										
1	1	Clerk										
5	5	Clerks	...	245 8	2,946 0	...	...	245 8	2,946 0	...	...	
1	1	Correspondence Clerk										
½	½	Peon										
	½	Duftry										
		Travelling Allowances .. .	...	75 0	900 0	...	...	75 0	900 0	...	...	
	½	Head Clerk	...	30 0	360 0	...	...	30 0	360 0	...	...	
	½	Estimator and Clerk	...	20 0	240 0	...	...	20 0	240 0	...	...	
	½	Draftsman and Clerk	...	15 0	180 0	...	...	15 0	180 0	...	...	
	½	Duftry	...	5 0	60 0	...	...	5 0	60 0	...	...	
	1	Peon	...	7 0	84 0	...	...	7 0	84 0	...	...	
		Total of Direction, Audit and Account..	...	560 0	7,470 0	7,470 0	7,470 0	580 0	7,710 0	7,710 0	7,710 0	
		Traffic and General Department.										
1	1	Assistant Manager	...	150 0	1,800 0	...	...	60 0	720 0	...	...	
1	1	Office Clerk	...	40 0	480 0	...	...	40 0	480 0	...	...	
1	1	Peon	...	8 0	96 0	...	...	8 0	96 0	...	...	
1	1	Station Master	...	50 0	600 0	...	...	50 0	600 0	...	...	
1	1	Ditto	...	35 0	420 0	...	...	35 0	420 0	...	...	
2	1	Assistant Station Master	...	20 0	240 0	...	...	20 0	240 0	...	...	

2	2	Signallers	...	40	0	480	0	...	...	40	0	480	0	...	...
1	2	Guards	...	65	0	780	0	...	...	65	0	780	0	...	...
1	1	Relieving Clerk	...	18	0	216	0	...	...	18	0	216	0	...	...
1	1	Station Master	...	15	0	180	0	...	...	15	0	180	0	...	...
1	1	Probationer	...	...		...		...	...	12	0	144	0	...	...
2	2	Platform Assistants..	...	...		...		...	...	20	0	240	0	...	...
6	6	Pointsmen	...	35	0	420	0	...	...	35	0	420	0	...	...
	2	Water-bearers	...	6	0	72	0	...	...	6	0	72	0	...	...
6	6	Porters..	...	30	0	360	0	...	...	30	0	360	0	...	...
1	2	Sweepers	...	8	0	96	0	...	...	8	0	96	0	...	...
		Mail Trollymen	...	...		...		...	...	...		...		...	...
1	1	Watchman	...	6	0	72	0	...	...	6	0	72	0	...	...
		TOTAL OF TRAFFIC AND GENERAL DEPARTMENT.	...	558	0	6,696	0	6,696	0	6,696	0	468	0	5,616	0	5,616	0	5,616	0
		LOCOMOTIVE AND CARRIAGE DEPARTMENT.																	
½	½	European Foreman	...	200	0	2,400	0	...	...	200	0	2,400	0	...	...
1	1	Native Driver	...	30	0	360	0	...	...	33	0	396	0	...	...
1	1	Driver	...	...		504	0	...	...	28	0	336	0	...	...
2	2	Native Firemen	...	22	0	264	0	...	...	22	0	264	0	...	...
1	1	Driver	...	...		...		...	...	18	0	216	0	...	...
1	2	Steammen	...	19	0	228	0	...	...	19	0	228	0	...	...
2	1	Cleaner..	...	6	0	72	0	...	...	6	0	72	0	...	...
	2	Oilers	...	15	0	180	0	...	...	15	0	180	0	...	...
1	1	Store-keeper or Godown Sircar	...	6	0	72	0	...	...	6	0	72	0	...	...
1	1	Sweeper	...	1	0	12	0	...	...	1	0	12	0	...	...
7	18	Water-carriers	...	54	6	652	8	...	...	54	6	652	8	...	...
1	1	Locomotive and Store Clerk	...	...		...		...	...	45	0	540	0	...	...
		Overtime and Travelling Allowances ..	...	50	0	600	0	...	...	50	0	600	0	...	...
		TOTAL ..	...	445	6	5,344	8	5,344	8	5,344	8	497	6	5,968	8	5,968	8	5,968	8
		WORKSHOP.																	
1	1	Foreman of Shops	...	30	0	360	0	...	...	31	0	372	0	...	...
1	1	Viceman	...	28	0	336	0	...	...	28	0	336	0	...	...
1	1	Ditto	...	25	0	300	0	...	...	25	0	300	0	...	...
1	1	Ditto	...	25	0	300	0	..	...	25	0	300	0	...	...
1	2	Ditto and Fitters	...	28	0	336	0	...	...	28	0	336	0	...	...
1	1	Coppersmith	...	28	0	336	0	...	...	28	0	336	0	...	...
2	2	Blacksmiths	...	30	0	360	0	...	...	30	0	360	0	...	...
1	1	Turner..	...	15	0	180	0	...	...	15	0	180	0	...	...
	1	Assistant Turner	...	10	0	120	0	...	...	10	0	120	0	...	...
		Carried over ..	...	219	0	2,628	0	...	...	220	0	2,640	0	...	...

REVENUE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE NULHATI STATE RAILWAY FOR THE YEAR 1878-79—concluded.

Number 1877-78.	Number 1878-79.	Detail.	Monthly Salary of Office.	Estimate, 1877-78. Per Mensem.	Estimate, 1877-78. Per Annum.	Estimate, 1877-78. Distribution of Charges. Revenue.	Estimate, 1877-78. Distribution of Charges. Total.	Estimate, 1878-79. Per Mensem.	Estimate, 1878-79. Per Annum.	Estimate, 1878-79. Distribution of Charges. Revenue.	Estimate, 1878-79. Distribution of Charges. Total.	Remarks.
		Workshop—continued.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	
		Brought forward ..	...	219 0	2,628 0	...	...	220 0	2,640 0	...	...	
	1	Painter..	...	...	...	...	...	25 0	300 0	...	...	
1	1	Carriage Examiner	...	16 0	192 0	...	...	16 0	192 0	...	...	
1	1	Khallasie	...	...	...	...	...	6 0	72 0	...	...	
12	11	Khallasies	...	66 0	792 0	...	...	66 0	792 0	...	...	
1	1	Boy	...	4 10	55 8	...	...	4 10	55 8	...	...	
1	1	Ditto	...	1 10	19 8	...	...	1 10	19 8	...	...	
1	1	Ditto	...	...	...	...	...	...	...	...	...	
1	1	Carpenter	...	22 0	264 0	...	...	22 0	264 0	...	...	
1	1	Ditto	...	14 0	168 0	...	...	14 0	168 0	...	...	
3	2	Carpenters	...	24 0	288 0	...	...	24 0	288 0	...	...	
1	1	Sweeper..	...	2 8	30 0	...	...	2 8	30 0	...	...	
		Total of Workshop ..	...	369 12	4,437 0	4,437 0	4,437 0	401 12	4,821 0	4,821 0	4,821 0	
		Total of Locomotive Department ..	...	815 2	9,781 8	9,781 8	9,781 8	899 2	10,789 8	10,789 8	10,789 8	
		Way and Works Department.										
		Permanent Way Inspector	...	...	...	...	...	60 0	720 0	...	...	
2	2	Platelayers	...	40 0	480 0	...	...	40 0	480 0	...	...	
6	6	Gangers	...	60 0	720 0	...	...	60 0	720 0	...	...	
47	53	Khallasies or Waymen	...	223 4	2,679 0	...	...	251 12	3,021 0	...	...	
4	5	Trollymen and Hammermen	...	25 0	300 0	...	...	25 0	300 0	...	...	
1	1	Blacksmith	...	20 0	240 0	...	...	20 0	240 0	...	...	
1	...	Hammerman	...	..	...	...	...	...	...	...	...	
1	1	Rivetman or Fishplateman	...	10 0	120 0	...	...	10 0	120 0	...	...	
1	1	Store-keeper	...	4 0	48 0	...	...	4 0	48 0	...	...	
6	6	Trollymen for Passengers	...	28 8	342 0	...	...	...	..	...	...	
	1	Carpenter	...	12 0	144 0	...	...	12	144 0	...	...	
		Total of Way and Works Department ..	...	422 12	5,073 0	5,073 0	5,073 0	482 12	5,793 0	5,793 0	5,793 0	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH MARCH 1878.

RESOLUTION.

READ—

(1) Memorandum No. 18460, dated the 10th November 1877, from the Accountant-General, submitting an abstract of receipts and charges under Provincial Services and Local Funds for the year 1875-76 and 1876-77.

(2) Letter from the Government of India, No. 1899, dated the 27th March 1877, surrendering certain additional revenues and services to the use, management, and responsibility of the Government of Bengal, and calling for revised estimates for the year 1877-78 with reference to these orders.

(3) Letter from the Government of India, No. 1801, dated the 26th March 1877, enforcing provincial responsibility for the financial results of State Railways and Irrigation works in the province.

(4) Resolution of this Government, No. 1705, dated the 6th June 1877, submitting revised estimates for 1877-78 as directed.

(5) Estimates for 1878-79 submitted by the Accountant-General for the various major heads of Provincial Services and the Provincial Reserve Fund, and the Government Resolutions on those estimates.

(6) Resolution by the Government of India in the Financial Department, No. 1072, dated 20th February 1878, directing Local Governments to re-incorporate in the estimates and accounts of Provincial Revenue and Expenditure those resources now recorded under Local Funds which are at the free disposal of each Local Government in any part of its jurisdiction.

(7) Memorandum from the Accountant-General, No. 9770, dated 27th February 1878, showing the changes necessary in the estimates of Provincial Services for 1878-79, in consequence of the re-incorporation of Provincial Reserve with the ordinary Service heads

(8) Resolution of this Government, No. 890, dated 6th March 1878, regarding grants for railway surveys.

(9) Resolution by the Government of India in the Financial Department, No. 1911, dated 18th March 1878, with the appended statements published in the *Gazette of India* Extraordinary of that date.

(10) Resolution of this Government of the 23rd instant, reviewing the estimates of Local and Trust Funds for 1878-79.

(11) Statement of Provincial Revenues and Expenditure appended to this Resolution.

THE Lieutenant-Governor has already in separate Resolutions passed orders upon the estimates under the various heads of Provincial Services for 1878-79, and upon the estimates of those funds which have hitherto constituted the Provincial Reserve. After these orders were issued, the Government of India acceded to the proposal of this Government to amalgamate with the ordinary service heads all the receipts and charges of those funds the surplus balances of which are entirely at the disposal of the Provincial Government for provincial purposes. Under this arrangement the Provincial Reserve Fund, as a separate fund, must cease to exist; and this alone would render it necessary to revise the estimates of Provincial Services, so as to exhibit the effect of the amalgamation, which takes effect from the 1st April 1878. Besides this, however, the Government of India has by its Financial Resolution No. 1911, dated the 18th instant, and the appended papers, made certain further important modifications in the form and matter of the Imperial estimates, which it is incumbent upon the Provincial Government to follow.

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2. In order to explain the effect of the changes referred to in the foregoing paragraph, it may be convenient to recapitulate briefly the various classes of estimates and accounts with which the Provincial Government has hitherto had to deal. There are *first* the estimates and accounts of *Imperial Services*, that is to say, of those branches of revenue and expenditure which have not been made over to provincial control and management. In its relation to these services the Local Government is in the same position now that it held before the introduction of the Provincial Services scheme in 1871-72. *Secondly*, there are the estimates and accounts of *Provincial Services*, or of those branches of revenue and expenditure, originally Imperial, made over to the management of the Local Government under the present system of provincial contracts. *Thirdly*, there are the estimates and accounts of the funds constituting the *Provincial Reserve*, that is, of those Local Funds, the balances of which are at the disposal of the Local Government for provincial purposes. *Fourthly*, there are the estimates and accounts of those *Local Funds* (properly so called) which are by law or by their constitution devoted to particular local and limited objects. The amount of control which may be exercised over these by Government varies considerably, and may be said to be at a minimum in the case of the District Road Fund, and at a maximum in the case of the Port Funds. Both these strictly Local Funds, and those hitherto included under the Provincial Reserve, may be divided with reference to their origin into two classes, thus—

(I)—Funds supported by compulsory rating, or by payments under sanction of law, or orders having the force of law.

(II)—Funds made up of payments which are of the nature of rents, tolls, or fees, for services or facilities rendered or privileges conferred.

Lastly, there are the accounts and estimates of *Municipal Funds*. These, though strictly speaking local funds, are not dealt with in the Local Funds Budget of this Government, under which only the funds of the *fourth* class are treated together.

3. By its Resolution No. 1886, dated the 28th March 1877, the Government of India directed that the transactions of the Local Government, under the heading of 'Provincial Services,' should be re-incorporated in the general estimates and accounts. The effect of this order was to amalgamate, for the purposes of the Imperial Budget, the *first* and *second* classes of accounts and estimates described in the preceding paragraph. The later Resolution, No. 1072 of the 20th February 1878, re-incorporated with the estimates and accounts of Provincial Services "those resources recorded under 'Local Funds' which were at the free disposal of the Local Government for expenditure in any part of its jurisdiction without legal let or hindrance." The effect of this was to incorporate with the estimates of Provincial Services, and therefore with the Imperial estimates, the transactions of the funds treated in Bengal as Provincial Reserve (*i.e.* the *third* class above described).

In the same Resolution of the 20th February, it was stated that the estimates and accounts of the transactions of *Local Funds* would thereafter be "confined to moneys which are not the property of the Government at all, or the appropriation of which is regulated by special laws and limited to territorial units within the provincial jurisdiction or to some specific objects." The intention of these remarks was understood by this Government to be to leave under the head of Local Funds all the funds hitherto treated as such in the Bengal Local Funds Budget; the last clause in the definition of the excluded local funds seeming clearly to cover all the funds so treated by this Government. In the statements appended to the Resolution No 1911 of the 18th March, the estimates of the majority of these funds have, however, also as a matter of fact been incorporated in the Imperial Estimates, though it is still declared that "the receipts and disbursements of those local funds which are appropriated to specially defined purposes, or are quasi-private property and are not at any stage *under the direct control of the Local Governments*, and *do*

not affect whole provinces will still be excluded from the general estimates and accounts, and shown in subsidiary statements." It is added that, "excepting the Port Funds, their amount will be unimportant."

4. This Government had no opportunity of expressing its views as to the manner and extent to which the various 'local funds' fall within the category of funds suitable for incorporation in the general accounts, and for this year the distribution directed by the Government of India must be accepted as it stands. But the Lieutenant-Governor is disposed to think that the Government of India may on further examination of the accounts be convinced that the selection of funds for incorporation has not been altogether in accordance with the principles which it has itself laid down. The local funds which have been incorporated in the general estimates are these—

(1.) District Road Fund.
(2.) District Road Account.
(3.) Zemindari Dâk Fund.
(4.) Fund for the Management of Wards' Estates.
(5.) Government Estates Improvement Fund.
(6.) Inland Labor Transport Fund.
(7.) Zoological Garden Fund.
(8.) Salt Reward Fund
(9.) Encamping Ground Grazing Fund.

The funds which still remain 'local' are—

(10.) The Cantonment Fund.
(11.) Pooree Pilgrim Fund.
(12.) Jugernath Road Fund.
(13.) Town Improvement Fund.
(14.) The various minor Port Funds.
(15.) Hospital Port Dues Fund.

Municipal Funds, which, however, represent a very considerable item of taxation, do not anywhere appear in the accounts.

5. The District Road Committee no doubt act in that capacity as a branch of the Government and not in any way as a private body, and as these Committees are appointed by Government, the Funds may be said perhaps to be under the direct control of Government; but Government has no power to spend these funds, except through the Local Committees and in the districts in which the money is raised; but much the same may be said of municipalities, and if it be intended to bring into the estimates all the moneys raised for public purposes within the province, there would seem to be as good reason for incorporating the Municipal Funds as the District Road Fund. Government has almost identical powers in respect of either. The District Road Fund has no operation within municipalities, but together they represent the aggregate of district taxation for strictly local purposes.

6. Further, the Lieutenant-Governor observes that all the receipts of the incorporated local funds, together with those hitherto classed as Provincial Reserve (and enumerated on the margin), are shown, along with the Provincial Public Works Cess, under the heading of "Provincial Rates." He fears that this nomenclature may be likely to mislead. The great majority of the funds thus classified are in no sense 'rates' or 'taxes,' and an erroneous impression may be caused as to the incidence of taxation in Bengal by their being so entered. The Lieutenant-Governor can quite understand that it is considered desirable to show in the annual estimates and returns the gross amount of taxation of all kinds—Local, Provincial, and Imperial—in British India. In that case the heading of provincial rates ought properly to comprise everything in the shape of a rate or tax (other than assessed taxes, which are separately shown) and including of course municipal taxation. The other funds (including Port Funds and all funds not absolutely Trust Funds) might then be classed under a separate heading as 'Local Funds,' or treated as miscellaneous receipts; they being all

Pound Fees.
Pleadership Examination Fees.
Circuit-house Rents.
Steam-boiler Inspection Fees
Ferry Tolls
Road Tolls.
Canal Tolls.
River Tolls
Strand Bank Rents.
Staging Bungalow Receipts

moneys paid into the public treasuries for public purposes, though these purposes may be more or less local or specific.

7. While venturing to make these suggestions for the future consideration of the Government of India, the Lieutenant-Governor has, in the revised estimate attached to this Resolution, followed the classification adopted by the Government of India; but in a foot-note the balances at the disposal of the Local Government for provincial purposes are distinguished from the balances belonging to Local Funds, whether incorporated or not. It is of course understood that in virtue of their incorporation in the public accounts, no change of practice is intended in respect of the management or control of any of the funds hitherto treated as local. The District Road Fund, for instance, will continue under the management of the District Road Committee in accordance with law. The Zemindari Dâk Cess will be devoted to its present uses, and be subject to increase or decrease solely on consideration of the requirements of that special fund, and without any reference to the exigencies of the Provincial or Imperial Governments. So in the case of all the other funds, the fund accounts will be maintained as hitherto, and the estimates of each will be separately dealt with on existing principles before the figures are incorporated in the general estimates and accounts. The Lieutenant-Governor has, in fact, already passed orders upon the Local Funds Budget Estimate as in former years, dealing with each Local Fund separately in the usual way.

8. In considering therefore the revised estimates appended to this Resolution, it is necessary to remember that the inclusion of the local funds in the accounts does not in any way affect the financial position of the Local Government; and in order to the due understanding of the *provincial* finances as they now are, it will be convenient here to review very briefly the history of the provincial balances (strictly so called) since the first introduction of the Provincial Services scheme in April 1871.

9. The financial year 1871-72 opened with a credit balance of Rs. 5,32,870 under Provincial Services, being a special assignment made by the Imperial Government from the savings of 1870-71 in addition to the fixed annual allotment of Rs. 1,23,09,990. The opening balance of those Local Funds which were constituted into the Provincial Reserve aggregated on the 1st April 1871 Rs. 15,12,387. The Local Government therefore commenced its independent financial career with a balance in hand of Rs. 20,45,257, apart altogether from the balances of strictly Local, Municipal, and Trust Funds.

10. The strict economies of Sir George Campbell effected in the year 1871-72 savings aggregating about seventeen lakhs of rupees under the Provincial Service heads, and the year 1872-73 opened with a balance under those heads of Rs. 22,23,126, while the balance under Provincial Reserve had risen to Rs. 16,12,440, making a grand provincial balance of Rs. 38,35,566. For the year 1872-73 very liberal grants were made under Education, Medical, Public Works and other headings; but the closing balance under 'Services' rose to Rs. 35,58,298. This result is, however, partly to be explained by a special grant from the Supreme Government of Rs. 9,66,677 on account of the Sudder Court buildings, capitalization of Calcutta rents, and Burdwan fever relief. The greater part of this special grant was meant to be reserved for the erection of public offices for the Bengal Government. Under Reserve the balance fell to Rs. 9,80,683, making the aggregate provincial balance at the opening of 1873-74 Rs. 45,38,981. In 1873-74 the Local Government was called upon to face the enormous expenditure on relief works caused by the famine in Bengal and Behar, and the year closed with a deficit of Rs. 19,037 under 'Services,' while the balance under Reserve had fallen to Rs. 5,14,704. The net provincial balance at the opening of 1874-75 was thus only Rs. 4,95,667. During 1874-75 the expenditure upon relief works continued to be heavy, but a special grant of Rs. 76,38,139 was received from the Supreme Government, and the year closed with a credit balance of Rs. 23,61,583 under Services, and of Rs. 8,28,465 under Reserve, the aggregate being Rs. 31,90,048. In the year 1875-76 the final adjustment of the famine account between the

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Supreme and Local Governments took place. It was estimated that if all charges on account of famine had been excluded from the accounts, the closing balance under 'Services' in 1873-74 would have been Rs. 19,21,069, in 1874-75 Rs. 13,87,787, and in 1875-76 Rs. 12,97,981. The balance under Provincial Reserve at the end of 1875-76 being Rs. 7,21,464, that year would, famine apart, have left the Local Government with about 20 lakhs of rupees in hand. The demand of the Imperial Government on account of that portion of the relief works chargeable to the Provincial Public Works Budget being far in excess of this sum, it was arranged that the Bengal Government should surrender to the Imperial Government about 15 lakhs of its estimated credit balance; that all outstanding famine charges beyond that amount should be debited to the Imperial Government; and that the accounts should be so adjusted as to leave to the Government of Bengal an opening balance of Rs. 5,00,000 on the 1st of April 1876.

11. It will be seen from the above that, even apart from famine, the service balances were estimated to show an annual falling off in the years following 1873-74, until in the budget of 1876-77, after excluding famine charges, they would have been estimated at only Rs. 10,70,926. The explanation of this diminution of the balances is to be found entirely in the accounts of expenditure, for the ordinary receipts remained fairly constant throughout this period, and in some instances showed an increase. The following are the principal figures of ordinary expenditure which account for the result:—

Expenditure.

Chief heads showing increase	1871-72.	1872-73	1873-74	1874-75.	1875-76
	Rs.	Rs	Rs.	Rs.	Rs.
Jails .. . ... :	14,84,000	16,82,000	19,23,000	17,91,000	16,90,000
Education . ... : .	19,58,000	20,31,000	24,65,000	25,11,000	25,53,000
Medical	9,00,000	11,36,000	13,78,000	13,14,000	13,50,000
Public Works	27,42,000	36,07,000	47,30,000	30,59,000	27,37,000

The figures for 1871-72, 1872-73, and 1873-74 include Assam

12. With the year 1876-77 the provincial finances took a fresh start. The whole opening balance of Rs. 5,00,000 granted by the Supreme Government was credited under Provincial Services, the Reserve Fund opening with nothing to its credit. The accounts now submitted show that the year closed with an actual credit balance of Rs. 8,49,395, divided as follows:—

	Rs.
Under Provincial Services	2,87,265
" " Reserve	5,62,130
Total ...	8,49,395

13. The opening balance of Provincial Services had thus decreased by Rs. 2,12,735, and it would in fact have been entirely absorbed but for extraordinary receipts under Public Works on account of sales of plant and tools for Madras famine relief, and an increase under the receipts from registration fees. The Provincial Reserve Fund, however, closed with a balance of Rs. 5,62,130, making the aggregate balance at the disposal of the Local Government on 1st April 1877 Rs. 8,49,395 as shown above, or Rs. 3,49,395 better than at the beginning of 1876-77.

14. The first estimate of receipts and charges of Provincial Services and Provincial Reserve for 1877-78 was made in February 1877 before the actual opening balances were known, and before the receipt of the orders of the Government of India transferring to provincial control certain additional revenues and charges. As those orders materially changed the position of the provincial finances, this first estimate may be set aside for the purposes of

this resolution. The revenues surrendered and the grants for expenditure entrusted to provincial management and responsibility by the orders of the Supreme Government in March 1877 were as follow for 1877-78 :—

Revenues		1877-78.	Grants.		1877-78
		Rs.			Rs
Excise ...	...	64,00,00	Refunds	...	4,91,000
Customs	...	36,000	Land Revenue		22,62,000
Salt (minor items)	...	2,20,000	Excise ...		2,92,000
Stamps ... / Law and Justice ...		1,05,75,000	Customs ...	...	6,93,000
			Salt ...	...	39,000
Marine ...	...	10 84,000	Stamps ..	...	2,38,000
Miscellaneous	...	7,92,000	Law and Justice	...	63,97,000
			Administration	...	12,61,000
			Minor Departments	...	1,68,000
			Marine ...	...	10,92,000
			Stationery ...	...	4,98,000
			Police ...	...	7,000
			Miscellaneous	..	25,000
			Bishop's Palace, &c.— Petty construction and repairs	.	7,000
		1,91,07,000			1,34,70,000

15. That is to say, the various departmental receipts for 1877-78 were transferred to the Government of Bengal for a fixed contribution of Rs. 1,91,07,000, and the charges were transferred with a fixed total assignment of Rs. 1,34,70,000. Amalgamating the previous Imperial assignment with these figures, the result is as follows :—

		Rs.
Amount of previous Imperial assignment for 1877-78	...	1,10,59,000
Grants assigned for 1877-78	...	1,34,70,000
Total	...	2,45,29,000
Amount of contribution to be paid by the Bengal to the Supreme Government in 1877-78 for revenues surrendered		1,91,07,000
Amount of Imperial grant	...	54,22,000

Under these arrangements the Imperial grant would strictly have been Rs. 54,22,000, but the Government of India deducted Rs. 5,90,000 from the previous Imperial allotment of Rs. 1,10,59,000 as a lump retrenchment or contribution from Provincial to Imperial resources, and the net Imperial grant for 1877-78 was fixed at Rs. 48,32,000.

16. The Government of India further resolved to enforce provincial responsibility for the financial results of railways and irrigation works, and the sum to be paid by the Local Government into the Imperial Exchequer on this account was at first fixed at Rs. 27,47,000 for 1877-78; but this was subsequently reduced to Rs. 20,00,000 in consideration of the fact that this Government would only be able to collect during 1877-78 a portion of the annual demand of Public Works Cess imposed under Act II (B.C.) of 1877 to meet these extraordinary charges.

17. A second or revised estimate for 1877-78 was submitted to the Government of India with this office Resolution No. 1705, dated the 6th June 1877, in which, however, no provision was made for the contribution to be paid on account of extraordinary Public Works, and no credit was taken for receipts from the Provincial Public Work Cess. In this estimate it was assumed that, under the ordinary Provincial Services as now constituted, there would be a closing credit balance at the end of 1877-78 of Rs. 11,199; but this result was

only brought about by taking credit on the receipt side for a sum of Rs. 5,90,000 in excess of the original estimates of stamp receipts, on account of operations under the Land Registration Act No. VII (B.C.) of 1876. Had it not been for this, the estimate would have closed with a debit balance of Rs. 5,53,141.

18. The year 1877-78 has, however, been prosperous beyond the most sanguine anticipations. The excise revenue has risen all over the country. The receipts from stamps have been very considerable, owing to the land registration operations and to the general briskness of trade arising from the Madras famine. The registration receipts and marine receipts have also grown. On the other hand, the Lieutenant-Governor feeling that the prospects of the year were at the outset doubtful, reduced all expenditure as much as possible, postponing many necessary and important works, until he was in a position to know that he could proceed with them safely.

REGULAR ESTIMATE, 1877-78.

19. A revised or regular estimate of all receipts and charges for 1877-78, based on actuals for eight, and in some cases for ten months, is given in column 3 of the appendix. In this revised estimate a new major head has been opened on the Receipt side for "PROVINCIAL RATES," under which have been entered the estimated receipts from the Provincial Public Works Cess, together with the balances on the 31st March 1878 of the Provincial Reserve Funds, and the balances of those Local Funds which the Government of India has, as above explained, resolved to incorporate in the Public Accounts, the whole aggregating Rs. 53,88,000. It is estimated that the receipts from the Provincial Public Works Cess during 1877-78 will not be more than Rs. 18,50,000. The balance to credit of Provincial Reserve (abolished) is expected to be Rs. 13,62,000; and the balance of Local Funds incorporated is taken at Rs. 21,76,000. This last sum, however, it will be remembered, is not in fact at the disposal of the Local Government for provincial purposes.

20. Under the head of "SALT" the old balance of the Salt Reward Fund (Rs. 59,000) is credited, the Lieutenant-Governor having determined that this need no longer be maintained as a separate fund, but may form a sub-head under the major head of SALT.

21. Two new headings have been opened, "CANALS" and "STATE RAILWAYS," to show the gross receipts from those works, for the maintenance and interest charges of which the local Government has become responsible.

22. On the EXPENDITURE side of the statement under "INTEREST ON DEBT" is shown Rs. 20,00,000, the sum which the Government of India has agreed to accept from this Government for 1877-78 on account of interest on the capital expenditure for Canals and State Railways after crediting net traffic receipts. The sum payable under the Government of India's orders No. 1801 of 26th March 1877 was about 27½ lakhs of rupees. In consideration, however, of the fact that the Public Works Cess only came into force in June last, the Government of India, as already explained, reduced the demand for 1877-78 to 20 lakhs. The collections of the cess during 1877-78 are expected to be only 18½ lakhs, but the difference between this sum and the demand of the Supreme Government can be met from the general Provincial balance, which will recoup itself in the following year.

23. The only charge entered under "PROVINCIAL RATES" is one of Rs. 10,000 for the cost of collecting the Public Works Cess.

24. Under "CANALS" and "STATE RAILWAYS," the expenses of maintenance of these works is shewn in gross.

25. Throughout these revised estimates for 1877-78, the Lieutenant-Governor has accepted the figures adopted by the Financial Department of the Government of India for the purposes of the Imperial estimates, in preference to the figures originally furnished by the Accountant-General for the Provincial estimates, as the Government of India had in several instances actual figures for ten months before it, instead of for six or eight months, which were all that were available when the local Government prepared its estimates.

26 Including the transferred balance of Provincial Reserve (Rs. 13,62,000), but excluding Local Fund balances, the year 1877-78 is estimated to close with a credit balance at the disposal of the local Government amounting to Rs. 28,54,000; and as the balances of the Local Funds amount to Rs. 21,76,000, the gross balance, including incorporated local funds, is estimated to be Rs. 50,30,000.

ESTIMATE, 1878-79.

27. It is now necessary to examine and explain the estimate for 1878-79. Each of the ordinary service heads has been dealt with by the Lieutenant-Governor in a separate resolution, and it is only intended here to recapitulate such of the main facts as throw light upon the estimate as a whole. The figures accepted in the separate resolutions of this Government are those entered in the statement hereto appended, any slight modification made for Imperial purposes in the Financial Department of the Supreme Government being, under instructions from that Department, disregarded.

28. The receipts under LAND REVENUE are estimated at Rs. 86,000, against Rs 87,000, the revised estimate for the current year. They show a considerable increase over the receipts of 1876-77 in consequence of the operations under the Land Registration Act.

29. The receipts from EXCISE are estimated at Rs. 69,00,000, against Rs. 68,60,000, the revised estimate for 1877-78. If the year 1878-79 is fairly prosperous, there is no reason to doubt that this figure will easily be reached. It may very possibly be exceeded. The Local Government and the Board of Revenue are at present devoting much attention to the improvement of the excise system in these provinces. There is strong reason to believe that there has been a large consumption of illicit liquor is some districts, and that the revenue has been systematically defrauded, and in some instances locally mismanaged. It is the object of Government to enhance the revenue in a legitimate way by substituting licit for illicit consumption, while by raising the duties on drugs it discourages the growing use of those deleterious articles that have a tendency to take the place of the more wholesome weak spirit of the country wherever the procuring of this is made exceptionally difficult.

30. The receipts under the License Tax Act shown under ASSESSED TAXES the Government has no present means of estimating accurately. The estimate adopted is in the main a conjectural one, though based to some extent upon the recorded results of the License Tax of 1867 and the Certificate Tax of 1868. It is assumed that the receipts under the Act may amount to Rs. 23,50,000, and a similar sum, less Rs. 2,35,000 on account of cost of collection, is shown as expenditure on FAMINE INSURANCE on the other side of the estimate. The figures of the License Tax do not affect in any way the ultimate provincial balances.

31. Under PROVINCIAL RATES is entered a sum of Rs. 34,50,000, the estimated receipts from the Public Works Cess in 1878-79; Rs. 16,32,000, receipts from funds formerly classified as reserve; and Rs. 36,84,000, the income of the incorporated "Local Funds," the whole together aggregating Rs. 87,66,000.

32. The receipts and charges under CUSTOMS, so far as these are provincial, call for no special remark. The Local Government receives certain small items of revenue, and a further grant to enable it to meet the charges of the establishments of the various custom houses in the province.

33 The provincial receipts from SALT consist only of warehouse rents and a few minor items of fees and fines made over by the Government of India in March 1877. The Lieutenant-Governor has now, as already stated, added to these the receipts of the *Salt Reward Fund* which were hitherto entered in the Local Funds Budget These will amount to Rs. 8,300 in 1878-79.

34. The receipts under STAMPS have been estimated at Rs. 1,01,50,000, against Rs 1,07,50,000, the revised estimate for 1877-78. Under this head, taken together with LAW AND JUSTICE, the Imperial Government expects a normal growth of revenue of two and three-quarter lakhs per annum for the next four

years. The receipts of the current year have from exceptional causes been largely in excess of the amount which this Government was bound to make good to the Government of India in 1877-78, viz. Rs. 98,50,000. But it is the opinion of the Board of Revenue and of the local officers that the receipts of 1878-79 under Stamps are not likely to exceed Rs. 97,34,000, while the sum this Government has to make good to the Government of India is Rs. 1,01,00,000. The Lieutenant-Governor was disposed to think that the local estimates might safely be somewhat raised, and in consideration of the general prosperity of the country and the promising state of the winter crops, and in the expectation that the Stamp Bill at present before the legislature would shortly become law, he raised the estimate to Rs. 1,01,50,000. It is now, however, certain that the Stamp Bill will not pass into law before next cold season, and it is therefore doubtful how far the anticipations of this Government may be realized. The demand of the Supreme Government for two and three-quarter lakhs of rupees annual increment in the receipts under 'Stamps' and 'Law and Justice' is likely to prove a serious charge upon the general resources of the Local Government for the next few years. The share of the increment expected from 'Law and Justice' was Rs. 25,000. It has not been found possible to estimate for this in 1878-79, and the receipts are only taken to be Rs. 8,000 better than those of 1877-78.

35. Under the orders of the Government of India for amalgamating the Provincial with the Imperial financial accounts, the receipts and charges of '*Jails*' and '*Registration*' fall now under LAW AND JUSTICE. For convenience of comparison, however, they may here be separately referred to.

36. Under *Jails* the receipts have been estimated at Rs. 7,34,000, against the revised estimate for 1877-78 of Rs. 8,30,000, and the expenditure has been estimated at Rs. 15,55,000, against Rs. 16,28,000. Both the Accountant-General and the Inspector-General of Jails, in estimating the receipts and charges under this head in preceding years, took into account the paper transactions of the Department—on the receipt side the value of clothing and other jail supplies, and on the debit side the charges under various heads on account of supplies not purchased in the local market, but received from jails. As, however, the object of an estimate is to enable Government to know its cash liabilities, the figures for paper transactions have been eliminated from the estimate for 1878-79. Compared with figures of previous years, the estimated expenditure under Jails shows a decrease in 1878-79. But the Lieutenant-Governor has made a grant of Rs. 2,30,000 under Public Works for jail buildings, which in several districts are still in a very disreputable state.

37. The receipts under *Registration* have been estimated at Rs. 8,00,000, against Rs. 7,00,000 for 1877-78. The new table of fees under the Registration Act is expected to raise the receipts by about 25 per cent., and the steady and regular expansion of registration is not likely to be checked, save by some serious and general calamity. The expenditure of the department has been at the same time reduced by a careful revision of establishments and regulation of their rate of payment.

38. The gross revenue under LAW AND JUSTICE is estimated at Rs. 22,67,000. This estimate is perhaps rather sanguine with reference to the results of the present year's working as seen in the revised estimate for 1877-78.

39. The receipts under MARINE have been estimated at Rs. 10,87,000, against the grant made by the Government of India under this head of Rs. 10,84,000 The revised estimates for 1877-78 show receipts amounting to Rs 14,76,000 during the current year, which are attributable to the great development of the trade in grain during the pressure of the late famine, and the consequent remarkable influx of vessels to the port; but the Lieutenant-Governor did not feel justified in anticipating a recurrence of these exceptional circumstances in 1878-79.

40. The receipts under EDUCATION are estimated at Rs. 5,29,000, against Rs. 5,25,000 in 1877-78. It may be noted that, since the inauguration of the

scheme of Provincial finance, the receipts under this head have greatly increased, thus—

	Rs.		Rs.
1871-72	3,90,000	1875-76	4,95,287
1872-73	3,80,007	1876-77	4,75,227
1873-74	4,78,540	1877-78 (regular estimate)	5,25,000
1874-75	5,02,363	1878-79 (estimate) ...	5,29,000

As educational receipts consist chiefly of college and school fees, the fact of their steady increase is particularly satisfactory.

41. Under the head of MISCELLANEOUS are included receipts from sale of old stores, unclaimed deposits, medical, printing, and various other sources. The gross receipts are estimated for 1878-79 at Rs. 10,66,000, against Rs. 10,69,000 in 1877-78.

42. The receipts under *Medical* are estimated at Rs. 1,44,000, against Rs. 1,59,000 in 1877-78. There is a slight decrease in the estimated receipts of the coming year, attributable chiefly to the substitution of the cheap cinchona febrifuge for quinine in sales to the public, &c. In both 1876-77 and 1877-78 the great influx of shipping into the Port of Calcutta gave an abnormal development to the fees from paying patients in Government hospitals and asylums, which is not likely to recur next year The general question of enforcing payment from well-to-do patients in Government hospitals is now under consideration.

43. The receipts from *Printing* are estimated at Rs. 52,000 ; and from unclaimed deposits at Rs. 6,00,000.

44. PUBLIC WORKS receipts are estimated by that Department at Rs. 61,000.

45. The gross receipts of the *Sone* and *Orissa Canals* (CANALS) are estimated at Rs. 9,67,000 for next year, showing a large and satisfactory advance attributable to the readiness with which landowners and others are now coming forward to take the water.

46. From STATE RAILWAYS an income is expected of Rs. 16,18,000 : which may probably be larger if the rolling stock of the Northern Bengal Railway is increased.

47. On the EXPENDITURE side of the estimates, the first heading is that of INTEREST, representing the gross interest charge for the year upon the capital expended on reproductive works, for which the Provincial Government is responsible. This is taken to be Rs. 31,99,000. The actual amount which the local Government has to make good is the gross interest less the net traffic receipts, and will amount in 1878-79 to about Rs. 24,15,000. This will be met from the Public Works Cess collections, the balance of which will then be available for other works of improvements within the Province. The charge entered under FAMINE INSURANCE represents, as above explained, the estimated net proceeds of the License Tax. The cost of collecting this tax, estimated at Rs. 2,35,000, is entered under heading VII. ASSESSED TAXES. The cost of establishment for collecting the Public Works Cess, Rs. 50,000, is shown under VIII, PROVINCIAL RATES.

48. The estimated grant for REFUNDS AND DRAWBACKS, under Provincial Services was Rs. 5,23,000. To this has now been added Rs. 34,000 on account of funds lately held as Reserve, and Rs. 1,000 for incorporated Local Funds, making a total provision of Rs. 5,58,000.

49. The expenditure under LAND REVENUE is taken at Rs. 25,31,000, including a grant of Rs 1,40,000 recently made by the Government of India on account of the management of Government estates transferred to provincial control. The local estimates, as passed by the Board for the management of these estates, amount to Rs. 1,46,200, but the Lieutenant-Governor will only admit the provision of Rs. 1,40,000. The other expenditure under this head consists mainly of salaries of permanent establishments, and remains on the whole tolerably constant, with, however, a strong tendency to increase, which it has been necessary very firmly to resist.

50. The expenditure under EXCISE and CUSTOMS is normal and calls for no special remark.

51. Under SALT the estimate of expenditure has been raised to Rs. 60,000, against Rs. 40,000 for 1877-78. This increase is rendered necessary by the cost of the preventive establishment at Pooree (about Rs. 13,000) which is under recent orders of the Government of India to be borne by the Government instead of by the manufacturers as heretofore. An application was made to the Government of India to increase the provincial assignment to the extent of the extra charge thus thrown on the Local Government, but His Excellency the Governor-General in Council has decided that this shall be postponed until it is certain what the actual charge is likely in future to be. Meantime the Provincial Government will defray the cost, looking to the Supreme Government to indemnify it hereafter. The charges of the *Salt Reward Fund* have also for the first time been shown under this head and have helped to swell the figures of expenditure.

52 The expenditure of the *Jails* and *Registration* Departments included under the major head of LAW and JUSTICE has been noticed above. The expenditure under ADMINISTRATION and LAW AND JUSTICE proper, consists mainly of salaries and payments to fixed establishments which are not susceptible of reduction, but rather, as in the case of 'land revenue charges,' show a constant tendency to increase. The Lieutenant Governor has it in contemplation to invite the High Court to assist in a general scrutiny and revision of ministerial judicial establishments, which may possibly effect some savings. But there can be no doubt that the Government must be prepared very shortly to meet a large increase in the number of Moonsifs, as well as the cost of the system of appellate benches, now under reference to the Secretary of State. The Lieutenant-Governor hopes, however, that some part at least of the increased cost of Moonsifs may be met by a revision and re-arrangement of grades in the Subordinate Judicial Service.

53 Under MINOR DEPARTMENTS are entered Rs. 1,85,000 on account of expenditure on the establishments of funds formerly under reserve, and Rs. 5,78,000 on account of the establishments of incorporated local funds. This accounts for the apparent large increase under this head, which now aggregates Rs. 10,19,000.

54. The expenditure on account of POLICE has been estimated at Rs. 39,08,000, against Rs. 41,00,000, for 1877-78. The Inspector General of Police is now engaged on a detailed examination of the Police allotments of all the districts in Bengal, in view to extensive reductions, which are believed to be both possible and desirable. Already reductions aggregating Rs. 32,000 have been made in the case of Orissa, and it is expected that the retrenchments throughout Bengal will aggregate not less than Rs. 1,75,000. These reductions will not in any way impair the real efficiency of the force, being based upon a more careful adaptation of the Police arrangements to local requirements and on certain improvements of system, as to which there is a general agreement among the most experienced District and Police officers.

55. Under EDUCATION the provincial expenditure has been estimated at Rs. 25,72,000, against Rs. 24,32,000, the revised estimate for 1877-78, and Rs. 24,47,958, the actual expenditure of 1876-77. Provision has been made in the estimates for the introduction of the graded scheme of teachers' salaries, and for the maintenance and gradual extension of the Government Art Gallery. To the above figure for 1878-79 has to be added Rs. 23,000 expenditure debited to the Estates Improvement Fund, making the total grant under this head Rs. 25,95,000.

56. The provincial MEDICAL expenditure is estimated at Rs. 12,07,000, against Rs. 13,25,000 for 1877-78. There has been a large and serious increase in this class of expenditure since 1871-72, into the causes of which the Lieutenant-Governor has ordered close and detailed enquiry. The grant for the ensuing year is reduced, in the expectation that the Committee now investigating the subject will secure very shortly savings in hospital and dispensary outlay. At the same time, the reductions made have been for

the present very moderate in amount, to prevent any risk from a too summary change of system. A sum of Rs. 4,000 debitable to local funds has been added to the provincial estimate which shows a total of Rs. 12,11,000.

57. The expenditure under PRINTING has been estimated at Rs. 1,85,000, against Rs. 2,58,000 for 1877-78. The large decrease is due to radical changes made in the organization of the Printing Department, which are expected to result in savings to the extent of one lakh of rupees. In future, all heavy printing work will be executed at the Presidency Jail, which is being converted into a large Government Printing and Binding Establishment. At the Secretariat Press only the current printing work of the office will be carried on. To the above a sum of Rs. 2,000 has to be added on account of reserve funds work.

58. The grant for STATIONERY received from the Government of India was Rs. 4,98,000, reduced to Rs. 4,48,000. The estimated charge in 1878-79 is Rs. 5,15,000, but measures are under consideration for reducing the outlay under this head.

59. Under 'MISCELLANEOUS' has been included a sum of Rs. 2,000, debitable to funds formerly in Reserve, and Rs. 83,000, charges of incorporated Local Funds. The total grant is thus raised to Rs. 3,79,000, but there is no real increase of charge to Government.

60. The largest head of expenditure is the PUBLIC WORKS ordinary, the total grant for which in 1878-79 is Rs. 85,99,000, thus made up—

	Rs.
Original normal grant for Public Works	24,90,000
Additional grant (explained below)	20,00,000
Expenditure formerly debited to Reserve Funds	9,14,000
Grant for Railway Surveys	80,000
Total grant from Provincial Services	54,84,000
Expenditure from Incorporated Local Funds	31,15,000
Total ...	85,99 000

61. The grant originally made to the Public Works Department for 1878-79, on which its detailed Provincial estimates were to be prepared, was Rs. 24,90,000 only. When, however, the revised estimates of 1877-78 showed that the financial position of the province was a safe and flourishing one, and in view of the favourable estimate of the receipts for 1878-79, the Lieutenant-Governor decided to make a large addition to the Public Works expenditure, and to carry out various important and useful schemes that had been left in abeyance for want of funds.

62. On the inauguration of the scheme of Provincial Finance in 1871-72, the grant made by the Government of India for Provincial Public Works was about 26 lakhs of rupees. In the first year of the Provincial scheme Sir G. Campbell allowed the Public Works Department to expend only a little more than this grant; but in the next year (1872-73), as he had by saving elsewhere secured a large surplus, large special grants were given for roads and communications and the general improvement of the province; and the expenditure rose to nearly 35½ lakhs In October 1873 came the first alarm of scarcity, and during the next two years—that is up to the end of 1874-75—the resources of the Provincial Public Works Department were devoted almost entirely to relief works in the distressed districts. When the famine was over, the local Government found its balances, as already explained, completely exhausted. In April 1876, the Lieutenant-Governor (Sir Richard Temple) expressed his conviction that there was no probability that the annual grant for Provincial Public Works could for some years to come exceed 25 lakhs of rupees. In accordance with this principle, the grants for Provincial Public Works for 1876-77, 1877-78, and 1878-79 were fixed.

63. The Lieutenant-Governor has now, however, decided upon taking in hand and pushing on as rapidly as possible the following important Public Works, making grants from Service Funds to the extent specified against each:—

	Grant Rs.
Concentration of the Government Offices in Writers' Buildings, (postponed in 1875-76)	3,50,000
Improvements in the Medical College Hospital (estimated at 6 lakhs of rupees, half of which will be found by the Government of India)	3,00,000
Public Works Practical Training Institution	2,60,000
Jail Buildings	2,30,000
Court-houses at Durbhunga and Motiharee	2,10,000
Assam Emigration Road	1,50,000
Other Provincial roads and minor works	1,50,000
Improving navigable channels between Balasore and Pooree ...	50,000
Total ...	17,00,000

A further sum of Rs. 3,00,000 will be made available for other similar works to be selected hereafter. The sum of Rs. 9,14,000 will be spent on account of works hitherto debited to the Provincial Reserve Funds. Of this Rs. 7,73,000 are to be devoted to improving, enlarging, and locking the Calcutta Canals. Again, in accordance with the orders of this Government, No. 890, dated 6th March, a sum of Rs. 80,000 has to be provided on account of preliminary outlay on Railway Surveys. This will be charged eventually to the capital cost of the lines if sanctioned; meantime it is given from Provincial Funds. The ordinary expenditure of the incorporated Local Funds upon Public Works is, as shown above, Rs 29,15,000. But besides this, the Lieutenant-Governor has made a further grant of Rs. 2,00,000 towards completing the Assam Emigration Road. This is in addition to grants aggregating Rs. 1,10,000 made this year for similar purposes The total sum that Government has made available for this Road and the rest-houses thereupon is Rs. 4,60,000 this year and next.

64. The grants for the working expenses of CANALS and STATE RAILWAYS are Rs. 6,74,000 and Rs. 11,27,000 respectively.

65. The general effect of the estimates upon the provincial finances and balances may be thus shown :—

	Opening balance.	Receipts.	Total.	Charges.	Closing balance.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Finance	28,54,000	3,71,37,000	3,99,91,000	3,73,90,000	26,01,000	3,99,91,000
Local Funds	21,76,000	36,84,000	58,60,000	38,03,000	20,57,000	58,60,000
Total ...	50,30,000	4,08,21,000	4,58,51,000	4,11,93,000	46,58,000	4,58,51,000

66. The Lieutenant-Governor is of opinion that the Bengal Government should ordinarily maintain a credit balance under provincial funds of not less than 20 lakhs of rupees to enable it to meet the vicissitudes of bad years, without being driven to put a sudden and disastrous stop to all works of improvement. Doubtless, when widespread and serious calamity comes upon the province, local resources at their best will not suffice to meet it, and everything must be sacrificed to the exigency of the moment. But the local Government should in normal years be in a sufficiently strong position to contemplate without dismay any mere temporary fluctuations in its excise and stamp revenue arising from bad crops and the like, and on the other hand it should be able to undertake from time to time works of more than common magnitude with the certainty of being able to complete them without curtailing its ordinary expenditure. Upon these principles the estimates for 1878-79 have

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been framed. If there seems during the year to be any prospect of a larger balance accumulating than it is necessary to maintain, special arrangements will be made for putting in hand further works, which have already been decided upon.

ORDERED, that a copy of this Resolution and of the appended statement be submitted to the Government of India, Financial Department, and that a copy be forwarded to the Accountant-General and to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

No. 1210S.

COPY submitted/forwarded to

By order of the Lieutenant-Governor of Bengal,

A. MACKENZIE,

Secretary to the Government of Bengal.

CALCUTTA,
The 30th March 1878.

T. B. C. & others.—Reg. No. 18764—4-4-78.

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STATEMENT.

PROVINCIAL REVENUES AND EXPENDITURE

Revenues and Receipts	Actuals, 1876-77.	Budget estimate, 1877-78.	Regular estimate, 1877-78	Regular estimate, compared with budget estimate, 1877-78		Budget estimate, 1878-79	Budget estimate, 1878-79, compared with regular estimate, 1877-78.	
				Increase	Decrease		Increase	Decrease.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs
I. Land Revenue ...	.....	67,000	87,000	20,000	.....	86,000	.....	1,000
IV. Excise ...	.....	64,00,000	68,60,000	4,60,000	.....	69,00,000	40,000	.....
V. Assessed Taxes ...	.....	.....	.....	.....	.....	23,50,000	23,50,000	.....
VI Provincial rates ...	.....	.....	53,88,000	53,88,000	.....	87,66,000	33,78,000	.
VII. Customs ...	.....	48,000	66,000	18,000	.....	58,000	.....	8,000
VIII. Salt ...	.....	2,20,000	2,89,000	69,000	.....	2,31,000	.....	58,000
X. Stamps ...	.....	98,50,000	1,07,50,000	9,00,000	.....	1,01,50,000	.	6,00,000
XIV. Law and Justice ..	13,53,890	22,14,000	21,50,000	.....	64,000	22,67,000	1,17,000	.....
XV. Police ...	65,802	69,500	73,000	3,500	.....	79,000	6,000	.....
XVI. Marine ...	300	10,84,000	14,76,000	3,92,000	.....	10,87,000	....	3,89,000
XVII. Education ...	4,75,229	4,73,700	5,25,000	51,300	.....	5,29,000	4,000	.....
XXI. Miscellaneous ...	3,17,952	11,05,800	10,69,000	.....	36,800	10,66,000	.....	3,000
XXIII. Public Works, Ordinary ...	3,00,033	93,000	73,000	.....	20,000	61,000	.....	12,000
XXIV. Canals ...	.....	.....	5,15,000	5,15,000	.....	9,67,000	4,52,000	.....
XXVI State Railways ...	.....	.....	6,23,000	6,23,000	.....	16,18,000	9,95,000	.....
XXVII. Contributions ...	.....	70,000	.....	.....	70,000	.....	.....	.....
Debt heads ...	2,82,229	.....	.....	.....	.....	.....	.....	.....
Total ...	27,95,435	2,16,95,000	2,99,44,000	84,39,800	1,90,800	3,62,15,000	73,42,000	10,71,000
Imperial allotment ..	1,11,11,574	48,32,000	48,55,000			46,06,000		
Total .	1,39,07,009	2,65,27,000	3,47,99,000			4,08,21,000		
Opening balance ...	5,00,000	47,692	(A) 2,88,496			50,30,000		
Grand Total ...	1,44,07,009	2,65,74,692	3,50,87,496			4,58,51,000		

A—The difference between the actual closing balance of 1876-77 and the opening balance of 1877-78 is due to an error of Rs. 1,231 subsequently added to the opening balance of Rs. 5,00,000 of 1876-77 on account of certain rent receipts previously omitted.

The 30th March 1878.

OF THE GOVERNMENT OF BENGAL.

Expenditure.	Actuals, 1876-77.	Budget estimate, 1877-78.	Regular estimate, 1877-78.	Regular estimate, compared with Budget estimate, 1877-78. Increase.	Decrease.	Budget estimate, 1878-79.	Budget estimate, 1878-79, compared with Regular estimate, 1877-78. Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on debt ...	.....	.....	20,00,000	20,00,000	.....	31,99,000	11,99,000	.....
Famine Insurance ..	.....	.....	.	.....	.....	21,15,000	21,15,000	.....
3. Refunds and drawbacks	41,846	5,17,000	5,20,000	3,000	.....	5,58,000	38,000	.....
4. Land Revenue .	.....	24,46,000	24,06,000	.....	40,000	25,31,000	1,25,000	.....
5. Forest	.....	1,000	1,000	.....	.....	1,000	.....	.....
6. Excise	.....	3,19,000	3,10,000	..	9,000	3,26,000	16,000	.....
7. Assessed Taxes ...	.....	.....	.	.....	.....	2,35,000	2,35,000	.....
8. Provincial rates ..	.....	.....	10,000	10,000	.....	50,000	40,000	.....
9. Customs	.....	6,97,000	7,10,000	13,000	.....	6,79,000	.....	31,000
10. Salt	.....	40,200	40,000	.....	200	60,000	20,000	.....
12. Stamps	.....	2,38,000	2,43,000	5,000	.....	2,40,000	.....	3,000
16. Administration ..	.....	13,12,340	13,10,000	.....	2,340	13,15,000	5,000	.....
17. Minor Departments ...	3,90,133	2,99,260	2,56,000	.	43,260	10,19,000	7,63,000	.....
18 Law and Justice ..	21,22,792	85,69,510	84,20,000	...	1,49,510	85,44,000	1,24,000	.....
19. Police	39,96,815	38,79,000	41,00,000	2,21,000	.....	39,08,000	.....	1,92,000
20. Marine	1,083	10,99,000	11,29,000	30,000	.....	11,17,000	.....	12,000
21. Education	24,47,958	24,70,900	24,33,000	.....	37,900	25,95,000	1,62,000	.....
22. Ecclesiastical		10,000	9,000	.....	1,000	9,000	.....	.....
23. Medical	13,62,918	13,23,000	13,35,000	12,000	.....	12,11,000	.....	1,24,000
24. Stationery and Printing	2,95,243	2,31,000	2,84,000	53,000	..	1,87,000	.....	97,000
Ditto from Central stores	.....	4,98,000	5,11,000	13,000	.....	5,15,000	4,000	.....
28. Superannuations ...	.....	.....	.....	.....	.....	.....	...	.....
30. Miscellaneous	3,41,514	3,03,660	2,96,000	.	7,660	3,79,000	83,000	.....
Rents, Rates, and Taxes	1,95,739	.....			.....	...	.....	....
33 Public Works, Ordinary	25,59,247	22,84,400	26,55,000	3,70,600		86,99,000	59,44,000	.....
34 Canals	.....	....	5,75,000	5,75,000		6,74,000	99,000	.....
36. State Railway ..	.....	.....	5,04,000	5,04,000		11,27,000	6 23,000	.....
37. Contributions	1,81,449	.....	..				.....	.....
Debt heads	1,83,007		...				.....	.....
Total ...	141,19,744	2,65,38,270	3,00,57,000	38,09,600	2,90,810	4,11,93,000	1,15,98,000	4,59,000
Closing balance ...	2,87,265	36,422	(1) 50,30,000			(2) 46,58,000		
	1,44,07,009	2,65,74,692	3,50,87,000			4,58,51,000		

		Rs
(1)	Provincial balance ...	28,54,000
	Local Funds balance ...	21,76,000
(2)	Provincial balance ...	26,01,000
	Local Funds balance ...	20,57,000

A. MACKENZIE,

Secretary to the Govt. of Bengal.

A.

Statement showing Revenues and Expenditure transferred from the Imperial to the Provincial Government by the Resolution of the Financial Department, No. 1899, *dated 29th March* 1877.

Receipts.	1877-78.	1878-79	1879-80.	1880-81.	1881-82
	Rs.	Rs.	Rs.	Rs.	Rs.
Excise	64,00,000	65,00,000			
Customs (Miscellaneous W. H. rents) ...	36,000	36,000			
Salt (minor items) ...	2,20,000	2,20,000			
Stamps ... } Law and Justice ... }	1,05,75,000	1,08,50,000			
Marine	10,84,000	10,84,000			
Miscellaneous ...	7,92,000	7,92,000			
		1,94,82,000			
	1,91,07,000				
Net Imperial grant	48,32,000	44,64,000			
		2,39,46,000			
	2,39,39,000				

Expenditure.	1877-78.	1878 79.	1879-80	1880-81.	1881-82.
	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	4,91,000	4,91,000			
Land Revenue... ...	22,62,000	22,62,000			
Excise	2,92,000	2,92,000			
Customs	6,93,000	6,93,000			
Salt	39,000	39,000			
Stamps	2,38,000	2,38,000			
Law and Justice ...	62,97,000	62,97,000			
Administration . ..	12,61,000	12,61,000			
Minor Departments ...	1,68,000	1,68,000			
Marine	10,92,000	10,92,000			
Stationery	4,48,000	4,48,000			
Police	7,000	7,000			
Miscellaneous	25,000	25,000			
Bishop's Palace, &c., Petty Construction and Repairs	7,000	7,000			
Provincial allotment as hitherto in force .	1,06,19,000	1,06,19,000			
		2,39,39,000			
Add diet for defaulters and released prisoners and lunatics	....	7,000			
	2,39,39,000	2,39,46,000			
Add Kumaon salt [illegible]		1,800			

From Judicial Dep 2252 J/16 April/78

PART III.

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No. 1871.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
FINANCIAL DEPARTMENT.

Fort William, the 15th March 1878.

SIR,

WITH reference to the papers noted in the margin, I am directed to forward copy of a Resolution (with form of Notification and form of Loan debenture), prescribing the procedure under which Local Governments may raise provincial loans for the construction of Productive Public Works. The Bengal Government is authorised to take action under these orders, pending receipt of the confirmation of Her Majesty's Secretary of State to the Rules.

Bengal Government Railway letter No. 013R, dated 11th January 1878, regarding the terms on which local railway loans might be raised.

Government of India, Public Works Department (Railway), letter to the Bengal Government, No. 663R, dated 13th February 1878, regarding the Patna and Gya Railway (para. 3 of letter)

2. In the course of the coming week, orders will be issued from the Public Works Department of the Government of India, laying down rules under which projects for Provincial Productive Public Works can be undertaken by Local Governments. Any such project will have to be submitted to and approved by the Government of India, under Rule I of the present orders, before any Provincial Debenture Loan is opened.

I have the honor to be,

SIR,

Your most obedient Servant,

C. BERNARD,

Additional Secretary to the Govt. of India.

Copy forwarded to the Public Works Department.

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No. 1868.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Fort William, the 15th March 1878.

READ again the following Proceedings relating to the construction of the Mathurá and Hatrás and Gházipur and Dildárnagar Railways, in part, by means of Local Loans:—

In the Public Works Department;—State Railways Nos. 13—24, for March 1874.

In the Financial Department;—Abstracts, October 1876, Nos. 93—103, and December 1876, No. 19.

Read—

Resolution No. 1072, dated 20th February 1878, paras. 6 and 7.

Letters from the Government of Bengal in the Public Works Department, No. 006 R., dated 12th December 1877, and No. 013 R., dated 11th January 1878, enquiring upon what conditions the Government of Bengal is at liberty to raise Local Loans for Railways.

Dockets from the Public Works Department, Nos. 663 R. and 666 R., dated 13th February, communicating orders issued in that Department to the Government of Bengal, regarding the construction of a Light Railway between Patna and Gya, and to the Government of the North-Western Provinces regarding the construction of a Light Railway between Cawnpore and Farakhábád.

RESOLUTION.—The Governor General in Council deems it expedient now to prescribe for general information and guidance, the following Rules and Conditions under which Provincial Debenture Loans may be raised by Local Governments for Works of Material Improvement, the interest on which Loans will be paid from Provincial Resources:—

I.—No Loan shall be raised by any Local Government or Administration except with the sanction of the Government of India in the Financial Department, which sanction shall extend as well to the amount and conditions of the Loan as to the purpose of Material Improvement for which it is raised.

II.—Notifications inviting tenders for Provincial Debenture Loans shall be in the form annexed to these Rules, or as nearly so as the circumstances permit.

III.—The rate of fixed yearly interest to be paid upon Provincial Debenture Loans will be determined by the Government of India, from time to time. For the present, this rate shall be Four per centum: if, in any particular case, a Loan cannot be raised at par at this rate, then, with the special sanction of the Governor General in Council, subscriptions may be received at a discount which shall be charged off in the Accounts at once, under the Head of "Interest upon Funded and Unfunded Debt" (Provincial Section) and debited to Provincial Revenues.

IV.—The interest on Provincial Debenture Loans will be payable half-yearly, on dates of the calendar to be fixed by the Local Government, at any principal Treasury or Branch of the Presidency Bank at which the Government Account is kept, in or near the Districts in which it is proposed to construct the Work for which the Loan is raised: provided that interest on Provincial Debenture Loans shall not be paid at the Head Offices of the Presidency Banks of Bengal and Bombay, or at any Government Treasury within one hundred miles from either of the said Head Offices.

V.—Interest on Provincial Debenture Loans together with the additional payments dependent on the surplus profits as hereinafter described, shall be recorded in the Imperial Accounts under the Head of "1, Interest on Funded and Unfunded Debt," (Provincial Section) all transactions relating to the

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Capital of the Loans themselves being recorded in the same Accounts under the Heads of Public Debt Incurred or Discharged.

VI.—Provincial Debenture Loans will be part of the Registered Public Debt, and the Debentures themselves part of the Public Securities of the State, the business connected with which is managed and transacted by the Presidency Banks under the Agreements made with them. The Presidency Banks will be responsible, under their Agreements, for the management of these Debenture Loans, and will be remunerated therefor in the same way as for the management of the rest of the Registered Public Debt and Securities.

VII.—The Local Government shall publish in the Local Government Gazette, as soon after the close of the year as possible, a *pro formâ* Account of the capital, showing how it has been supplied, the Gross Earnings, Working Expenses, and Net Revenue, for each successive year ending 31st March, of each Work for the construction of which a Provincial Debenture Loan is raised. From the net revenue so calculated, interest as follows shall be deducted as a first charge :—

(1.) One year's interest payable upon the Loan.

(2.) Four and a half per centum upon the amount of capital supplied by the Government.

The surplus, if any, may be made available for rateable division between the Government and the Debenture-holders as hereinafter explained.

In other respects, the Local Government shall prepare this Account in the manner in use for the Capital and Revenue Accounts of other State Canals or Railways, with any modifications of detail which it may, from time to time, deem necessary in order to make a true calculation of the Profit or Loss upon the Work during the year. This Account and the Declaration of the amount of surplus shall be signed by a Secretary to the Local Government and by the Local Accountant General.

VIII.—No debenture-holder shall have any property in any work constructed by means of a Provincial Debenture Loan or be entitled to call for or examine any Account or Voucher, or challenge the construction of the Account prescribed by Rule VII or any entry made therein or declaration promulgated thereupon by the Local Government. It shall also be an essential condition of all loans that any addition to the work or to the machinery, rolling stock or other appurtenances thereof which in the opinion of the Local Government is required to provide for the efficient use of the work, or to meet increased traffic, may be provided by additions to the capital at the sole discretion of the Local Government.

IX.—The Local Government will be authorized to offer to holders of debentures in such Provincial Loans, besides the fixed interest due upon the debentures, such share of the surplus referred to in Rule VII as shall be stated in the Notification inviting tenders for the Loan. In general the part of the surplus offered for distribution (which might be one-half or other proportion) would be divided rateably between the Government and the debenture-holders, the Government sharing in proportion to the capitals supplied by it, and each debenture-holder according to the amount of his debenture. The part of the surplus due to debenture-holders should be payable with the first instalment of fixed interest due on the Debentures, after the publication in the Local Gazette of the Account prescribed by Rule VII.

X.—Debentures issued under these Rules shall be in the form hereto annexed, and shall be for Rs. 100 or any multiple thereof. The Rules which govern the transfer, consolidation, division or renewal of Promissory Notes of the Government of India, and the transfer of the place of payment of interest thereon shall apply to Debentures issued under these Rules, except that these Debentures shall not be enfaced for the payment of the interest thereon elsewhere than at the particular Treasuries or Branch Banks named in them.

XI.—The Local Government shall reserve the right of liquidating every Provincial Debenture Loan raised under these Rules, or any part thereof, at any date not less than ten years from the date of the Loan, on giving three calendar months' notice. In such case each Debenture-holder shall be entitled to receive either the amount named in his Debenture, or, at his option, such a sum as would, if it were invested, at the date fixed for the discharge of the Loan, in Promissory Notes of one of the Four per cent. Loans of the Government of India, yield in-

terest equal to the average amount, including the fixed interest and share of surplus, which has accrued due upon his debenture during the six half-years last preceding the date of the notice of discharge.

XII.—Provincial Debenture Loans may be raised in order to repay to the Imperial Treasury or the Local Government the cost of any work already constructed by means of funds supplied from the Imperial Treasury, or, as the case may be, from Provincial resources.

R. B. CHAPMAN,

Secretary to the Government of India.

COPY forwarded to the—

Public Works Department.
Comptroller General.

Government of Bengal,
Government of the N.-W. Provinces, } with reference to the communications read at the beginning of this Resolution.

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GOVERNMENT OF _____ DEBENTURE

(To be printed in English and in one of the Vernacular languages of the Districts where interest on the Debentures is paid.)

Rs. 000.

Provincial Debenture Loan No. *for Rs. 000,000 for*

_____

*Issued under the sanction of the Government of India contained in Resolution No.*_____ *published in the Gazette of*_____ *of* ___ *18*___ *page*___

The Lieutenant-Governor / Chief Commissioner of_____ does hereby acknowledge to have received from _____ the sum of Government Rs._____ as a loan to the Secretary of State in Council of India upon the following conditions :—

1. The money raised shall be applied towards the construction, working capital and other capital charges of a Railway / Canal between_____ and_____ and such other works as may, with the sanction of the Government of India, be undertaken for the improvement or development of such Railway / Canal.

2. The loan shall bear interest at four per centum per annum from _____ and this interest shall be paid half-yearly to the persons entitled at the Government Treasury [or Branch of the Bank of_____] at_____.

3. The Lieutenant-Governor / Chief Commissioner shall cause to be published in the Local Government Gazette, as soon as may be after the close of each year ending on the 31st March, a *pro formâ* account showing the total capital expended on the said Railway / Canal, and the manner in which the same has been supplied, the gross earnings, working expenses and net revenue during that year of the said Railway / Canal. The Local Government will prepare this Account in the manner in use for the Capital and Revenue Accounts of other State Railways / Canals with any modifications of detail which it may from time to time deem necessary in order to ascertain the true net revenue or net loss from the Railway / Canal during the year. From the net revenue so calculated shall be deducted interest as follows :—

   (1).—One year's interest on the Provincial Debenture Loan of which this debenture forms a part.

   (2).—Four-and-a-half per centum upon the amount of capital, (if any) supplied by the Government.

The Local Government shall then declare the net remaining profit earned by the railway / canal; and of the profit thus declared, _____ part will be divided rateably among the debenture-holders. No debenture-holder shall have any property in any work constructed by means of a provincial debenture loan, or be entitled to call for or examine any account or voucher, or challenge the construction or correctness of the Account above mentioned, or any entry made therein, or declaration promulgated thereupon by the Local Government.

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4. The share of surplus due from time to time upon this debenture shall be payable with, and to the person entitled to, the instalment of interest due next after the publication of the *pro formâ* Account in the Local Government Gazette.

5. No part of this Loan will be paid off before or without a previous notice of three months to be issued by the Lieutenant-Governor / Chief Commissioner in the Local Government Gazette at any time after the . The place of re-payment shall be that Government Treasury or Branch Bank at which interest is for the time being payable. Such notice shall be considered as equivalent to a tender of payment at the date appointed for the discharge of the Loan, and from that date all further interest shall cease.

6. When such re-payment is made, each debenture-holder shall be entitled to receive, either the amount named in his debenture, or, at his option, such a sum as would, if it were invested, at the date fixed for the discharge of the Loan, in Promissory Notes of one of the Four per cent. Loans of the Government of India, yield interest equal to the average interest and share of surplus which has accrued upon his debenture during the six half-years last preceding the date of the notice of discharge.

7. This debenture is transferable by endorsement, and the interest may be made payable at any of the following Government Treasuries or (so long as the account of the Government is there kept) Branches of the Bank of _____

_____

and may be renewed, sub-divided or consolidated with other debentures of the same Loan under the Rules which may from time to time be prescribed by the Government of India for that purpose.

NOTIFICATION.

(To be published in English and in one of the vernacular languages of the districts where the money is to be paid.)

THE

THE Governor General in Council having sanctioned the construction of a Railway/Canal from to at an estimated cost of Rs. , and the raising of this sum or any part of it by the issue of a Provincial Debenture Loan

The Lieutenant-Governor/Chief Commissioner of hereby gives notice that tenders will be received at the Office of the Accountant General, , from this date to noon of for the whole or part of the above-named sum of Rs.

Tenders must be made in the form prescribed below, addressed to the Accountant General , and sent in a sealed cover superscribed "*Tender for Loan*"; they will be opened at noon on next.

Debentures will be issued in the form annexed in which the conditions are explained; none will be issued for less than Rs. 100 or for any amount not being a multiple of Rs. 100; they will be payable to order and the half-yearly dates for payment of interest will be the first working day after the 1st and 1st respectively.

The amounts of accepted tenders must be paid by instalments on the following dates—

Amount per Rs. 100.		Date.
1 Rupee.	...	With Tender.
25 Rupees.	...	(Date).
25 ditto.	...	"
25 ditto.	...	"
24 ditto.	...	"

and into any of the following Government Treasuries or Branches of the Bank of ; at which Treasuries or Branch Banks only interest will be paid or the debenture finally discharged; the name of the Treasury or Bank chosen must be stated in the tender:—

... ...
... ...
... ...

Each tender must be accompanied by a receipt from the officer in charge of one of these Treasuries or Branch Banks for a sum of not less than one per cent. on the amount for which tender is made. This deposit of one per cent. will be considered as in part payment of the last instalment: it will be forfeited if the allotment is not fully taken up.

Scrip receipts for instalments paid will be given by the officer in charge of the Government Treasury or Branch Bank at which payment is made; these receipts will be, as soon as possible, exchanged for Promissory Notes.

The minimum rate at which tenders will be accepted will be recorded under the signature of the Accountant General and placed upon the table when the tenders are opened, but will not be declared unless tenders for the full amount of loan offered are received but not accepted.

The rate stated in a tender must not contain a fraction of an anna; if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out and the tender treated as if the rate did not contain such fraction of an anna.

* These clauses will be inserted only in cases where a rate below par is specially allowed.

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If tenders are received for more than the sum of Rs. allotments will be made in proportion to the amount of each tender and deposits returned.

Tenders at the recorded minimum rate and at rates above the recorded minimum will be accepted in the order of the rates tendered, beginning with the highest rate; the amount allotted at the lowest rate at which tenders are accepted will be divided amongst those who have tendered at this rate, in proportion, as nearly as may be found convenient, to the amounts of their tenders.

FORM OF TENDER.

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To

THE ACCOUNTANT GENERAL,

_____

SIR,

I hereby tender for Rs.

of the Provincial Debenture Loan advertised in the Notification published in the *Gazette of* dated , and agree to pay at par rate† for the same, subject to the conditions notified.

I enclose a Deposit Receipt for Rs.
and engage, if my offer be accepted, to pay
into the Government Treasury [or Branch of the Bank of] at ‡ , the first instalment on the and the several later instalments on or before the dates fixed by the Notification, as follows:—

‡ Here enter the name of Treasury.

_____

_____

_____

Your most obedient Servant,

Name_____

Address_____

NOTE.—A separate tender must be made at each rate tendered, and a separate deposit must accompany each tender. In order to avoid mistakes, it is desirable that the tender, or, at least, the name of the tenderer, and the amount and rate tendered, should be written in English.

* To be substituted for preceding paragraph if tenders are received below par.

† In cases when a rate below par is specially allowed these words must be modified.

No. 1101.

COPY forwarded to the Joint-Secretary to the Government of Bengal, Public Works Department, Irrigation Branch, with a request that this Department may be informed without delay for what projects it is contemplated to raise provincial loans in 1878-79, and for what amount in each case.

No. 1102.

COPY forwarded to the Joint-Secretary to the Government of Bengal, Public Works Department, Railway Branch. The Lieutenant-Governor in this Department directs that immediate sanction be obtained by the Railway Branch from the Government of India, before its offices leave for the Hills, to the opening of a loan for the construction of a branch railway between Patna and Gya.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
FINANCIAL DEPT.—*Finance,*
The 22nd March 1878.

No. 2009.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Expenditure.

Fort William, the 23rd March 1878.

Read—

Financial Department Resolution, No. 1868, dated 15th March 1868, prescribing Rules and Form for Provincial Debenture Loans for Productive Public Works.

Read also—

Public Works Department rules, dated 20th March 1878, for the construction and management of Provincial Productive Public Works.

RESOLUTION.—The Governor-General in Council is pleased to prescribe the following subsidiary rules for the regulation of the Finance and Accounts of Provincial Productive Public Works;—

1. Under instructions from the Secretary of State, the Government of India is pleased to direct that works hitherto described as Extraordinary shall henceforth be called Productive Public Works.

2. The whole of the Rules hitherto in force regarding the preparation of designs and estimates for Extraordinary Works, the sanction of expenditure upon them, the method of rendering the Accounts, and so forth, will henceforth be applicable to Productive Public Works.

3. The immediate financial and administrative charge of Productive Public Works within the territories of the several Local Governments and Administrations will eventually be vested in those authorities, subject to the Rules prescribed in the Financial and Public Works Departments, to secure a due general control by the Government of India. It will, however, be necessary before this intention can be carried out, that a satisfactory arrangement shall be made between each Provincial Government and the Government of India in the Financial Department, as to the liabilities of the Provincial Revenues for charges connected with Productive Works already completed or in progress in the Province, and the manner of crediting the income of such works. When such an arrangement has been made, the full responsibility for its Productive Works will devolve on the Local Government, and the following Rules will become applicable to it.

4. In future, as a general rule, and unless a work is required in the general imperial interests, or for the development of some poor or backward Province, the Governor General in Council will not sanction, or recommend the Secretary of State to sanction, the construction of any Productive Public Work unless the Provincial Government undertakes to hold the Imperial Treasury harmless in respect of all charges for interest or otherwise in respect thereof.

5. A Provincial Government may find funds to be expended on Productive Public Works—

(*a*) by grants from its accruing Provincial Revenues or from any balance of such Revenue at its disposal;

(*b*) by negotiating, with the sanction of the Government of India, Local Debenture Loans; or

(*c*) by obtaining grants from the Imperial Treasury.

6. Interest at a rate to be fixed by the Governor General in Council, so as to cover all discounts and other contingent charges arising from loan transactions (at present 4½ per cent. per annum) will be charged to the Provincial Government on all sums granted to it from the Imperial Treasury for the construction of Productive Public Works.

7. From whatever source the funds are supplied, the whole expenditure upon Productive Public Works must be charged to the Capital Account of the work concerned and in the Public Accounts.

8. The Provincial Government will be responsible for the entire cost of maintaining its own Productive Public Works from the Provincial Revenues, and will appropriate to Provincial uses the whole income accruing therefrom, subject to any special or general rule, under which the Government of India may be held to be entitled to a proportion of any net profits.

9. To enable the Local Governments to make arrangements with proper foresight for the systematic construction of Productive Public Works within their several jurisdictions, the Government of India will undertake to provide fixed Grants for each Government, year by year, for five years certain, provided always that no unforeseen financial difficulty supervene. These fixed Grants will be in addition to the amount which the Local Government may be able, from time to time, to supply from its own resources, or with the sanction of the Government of India to raise by Local Debenture Loans.

10. With respect to establishments required for this class of works it will be the policy of the Government of India that the Local Government shall not be subjected to more control in respect to their Public Works Establishments than in respect to the rest of their Civil Establishments, with the distribution and promotion of which the Government of India, ordinarily, exercises little or no interference. It may perhaps be possible to organise for each Province a Public Works Service as separate and self-contained as the Provincial Civil Services. Meanwhile the following principles must be observed:—

(1.) Without the special sanction of the Government of India no recruits must be engaged above the rank of Lower Subordinate, unless there are no superfluous officers of the required rank in any other Province.

(2.) Each Local Government must bear its share of any superfluous officers already in the service.

(3.) Promotions from one rank to another must not be made while there are supernumerary officers of the higher rank in other Provinces.

11. Subject to these general conditions, the Government of India will interfere as little as possible with the arrangements of the Provincial Governments, and will not, without consulting them, transfer officers from their service to other Provinces or other employ or *vice versâ*. Further orders on these subjects will so far as is requisite be issued from the Public Works Department.

12. The Accounts of all Productive Public Works shall be kept, as now, by the officers of the Public Works Accounts Department. The Local Examiner of Public Works Accounts shall, for this purpose, occupy a like position relatively to the Local Government to that of the Civil Accountant General: that is to say, he shall be an Accountant to the Local Government for Public Works: but he will remain, as now, responsible to the Accountant General of the Public Works Department, and, through him, to the Government of India for the due enforcement of all Financial Rules and Orders. An Examiner of Public Works Accounts shall not, ordinarily, be removed or transferred by the Government of India except in consultation with the Local Governments concerned.

13. The Government of India may, at its discretion, require the Local Governments to bear such part of the cost of the Account Department, or of the allowances and establishment of the Consulting Engineer to the Government of India for State Railways, including, in each case, the indirect and deferred cost, as it may determine to be due to Provincial Productive Public Works.

14. The Local Government shall keep such Accounts of their transactions relating to Productive Public Works, and shall return to the Government of India, and publish, such Statements and Exhibits as the Government of India may, from time to time, require and direct.

ORDERED, that this Resolution be communicated to the Public Works Department for information and further orders; to the several Local Governments and Administrations; to the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge for information and guidance.

R. B. CHAPMAN,

Secretary to the Government of India.